



# Nash County

*North Carolina*

*Where Business meets Opportunity*

## **2019-20 Approved Annual Budget**

July 1, 2019 – June 30, 2020

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# Nash County

## BOARD OF COMMISSIONERS

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MARY P. WELLS



ZEE B. LAMB  
COUNTY MANAGER  
zee.lamb@nashcountync.gov

VINCE DURHAM  
ATTORNEY  
vdurham@bws.com

JANICE EVANS  
CLERK TO BOARD  
janice.evans@nashcountync.gov

May 20, 2019

Mr. Robbie B. Davis, Chairman  
Nash County Board of Commissioners  
120 W. Washington Street  
Nashville, NC 27856

Dear Honorable Chairman Davis and County Commissioners:

This FY2019-2020 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners' revisions and approval. This budget, as presented, is balanced. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. The budget is one of the best tools to demonstrate the Board's priorities for the future of Nash County. This proposed budget is a continuation of the financially sound and fiscally conservative practices established and embraced by Nash County government.

The budget contains the expenditures and revenues for all county funds. This message will focus primarily on the county's general fund, which is the largest fund and includes all governmental activities supported by local tax revenue.

The FY2019-2020 General Fund Budget is proposed to be \$95,078,479, which is 1.22% above the FY2018-2019 original budget of \$93,928,346. The FY2019-2020 budget as recommended, is based on a \$.67 tax rate, the same as FY2018-2019. This represents the tenth consecutive year that the tax rate has remained at \$.67. The tax rate as recommended is able to remain consistent with FY2018-2019, without reducing services to our citizens due to moderate tax base growth of approximately 2.68%, increases in sales tax revenue collections and use of previously reserved general fund appropriations for various capital projects. These reserve funds can now be designated for debt service. The budget provides sufficient funds to continue current service levels and requires no increase in any general fund taxes or fees. Moreover, the budget will maintain the healthy financial condition of Nash County. As noted in the June 30, 2018 audited financial statements, the unassigned fund balance as a percent of FY2017-2018 expenditures was 31.37%.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by and input from, the County Commissioners. Each department or agency presented an original budget request to the Finance Office. The County Manager met with each department head to establish a budget for submission to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash Rocky Mount Board of Education and the Nash Community College Board of Trustees, the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and county staff.

Highlights of the proposed FY2019-2020 budget include:

- Total Ad Valorem tax revenue reflects a 2.8% or \$1,369,903 increase over the current year budget due to an increase in tax values for 2019. The increase is due primarily to new construction, increases in personal property and registered motor vehicles.
- Sales tax collections are estimated to increase approximately \$882,810 or 6% over the FY2018-2019 adopted budget. This projection is based on an analysis of the sales tax trend for the current year. The estimate also takes into consideration the continued impact of the expanded application of sales tax to include services and from GS 105-524 (Article 44) that became effective July 1, 2016 related to the distribution of additional sales tax revenue for economic development, public education and community colleges.
- As a result of the Needs-Based Public School Capital Fund grant of \$10,000,000 awarded in October 2018 to assist with the construction of a Northern Nash Elementary School, lottery funds will not be available for funding of certain school debt service as funded in FY2018-2019. Lottery funds of \$936,000 were budgeted in FY2018-2019 for debt service of Rocky Mount High School. Lottery funds will not be available again for Nash County until 2023.
- Due to the sale of Nash County Home Health in August 2018, General Fund revenues and expenditures for Home Health are not included in the FY2019-2020 recommended budget as in prior year.
- General Fund Appropriations totaling \$1,805,168 which were previously transferred to the Middlesex Shell Building Project, Courthouse Project and Public Safety Radio Project (prior to receipt of financing proceeds for these projects individually) are included in the General Fund Revenues as Transferred From Other Funds. These transferred funds will be used for debt service on the related projects in FY2019-2020.
- The state required retirement rate for local governments increased from 7.81% to 9.00% for general county employees and from 8.50% to 9.70% for law enforcement officers, respectively, resulting in an increase of approximately \$375,990.

- A Cost of Living Adjustment (COLA) adjustment of 5.0% is included in the recommended budget for all full time and permanent part time employees as part of the ongoing commitment to keep Nash County salaries competitive in the market place. The projected increase from this adjustment is approximately \$1,832,000 which also includes related benefits.
- The general fund budget includes funding for eleven additional full-time positions. The positions are as follows: (1) Human Resources (2) Department of Social Services DSS (5) Health Department and (3) Sheriff's Office.

The positions added in Human Resources, Department of Social Services and Health Department were to allow former Nash County Home Health employees to retain a position with Nash County. The Sheriff's office positions were added based on the following: (1) previously funded task force position from Federal Asset Forfeiture Fund transferred to the General Fund, (1) previous part-time position reclassified to fulltime and (1) new deputy position.

- Health insurance benefits are budgeted to increase approximately \$209,000 reflecting an estimated increase of 5% effective January 2020 for active employee on the State Health Insurance Plan.
- In Economic Development, the budget includes one quarter funding for Carolina Gateway, with remaining funds as budgeted in FY2018-2019 totaling \$239,100 available to fund operations and a new position for in house industrial economic development. Funding for existing inducement agreements increased by approximately \$310,000 to budget increases based on approved incentive formula calculations.
- Nash Rocky Mount Schools' current expense and capital expense remain the same as FY2018-2019 approved funding.
- An increase of \$140,226 for Nash Community College current expense is included for a new maintenance position and to cover increasing benefit costs and certain contracted services. Capital Outlay for Nash Community College increased \$70,000 over FY2018-2019 to modernize the elevator in Building A and an additional capital outlay of \$21,000 was also budgeted for Citi High Expansion items.
- There is a net increase of \$324,524 in debt service. This is due primarily to the new installment financing for the Public Safety Radio Project, a priority project of the Nash County Commissioners.
- Capital expenditures decreased by approximately \$651,983. This is due in part to the CAD funding of \$381,821 budgeted in FY2018-2019 not budgeted in FY2019-2020.

- Funding for Braswell Library increased from \$850,739 to \$872,350 to allow for a 3% total funding increase for Braswell Library from the three local government funding entities. This funding amount as budgeted is based on an updated funding percentage as provided by the Library Finance Committee. This funding level will revert back to prior year budgeted appropriation unless the other funding agencies agree to fund their share of the 3% increase based on the new funding formula.

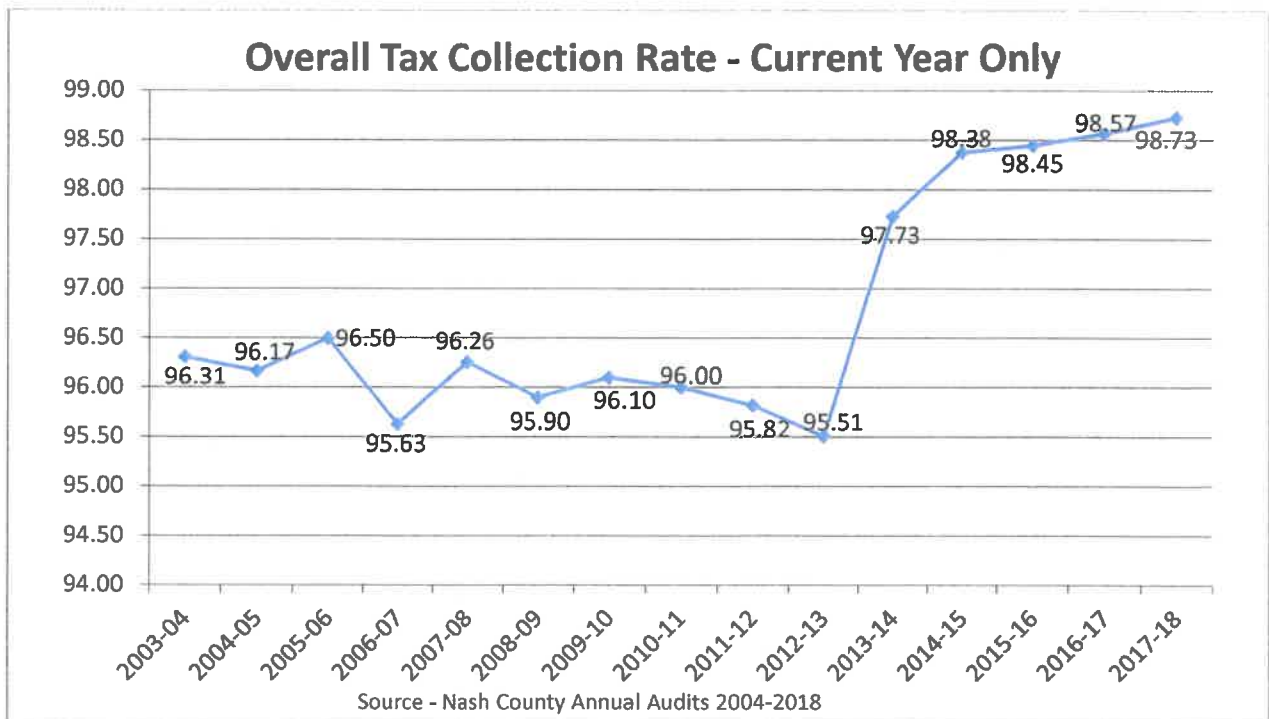
## General Fund Revenue Overview

County revenues including transfer from other funds (excluding fund balance appropriations) are estimated to increase from \$88,975,827 to \$90,263,032 an increase of \$1,287,205.

Fund Balance appropriated (including certain reserves) of \$4,815,447 added to the revenues and transfers from other funds brings the General Fund Revenue to \$95,078,479 for FY2019-2020.

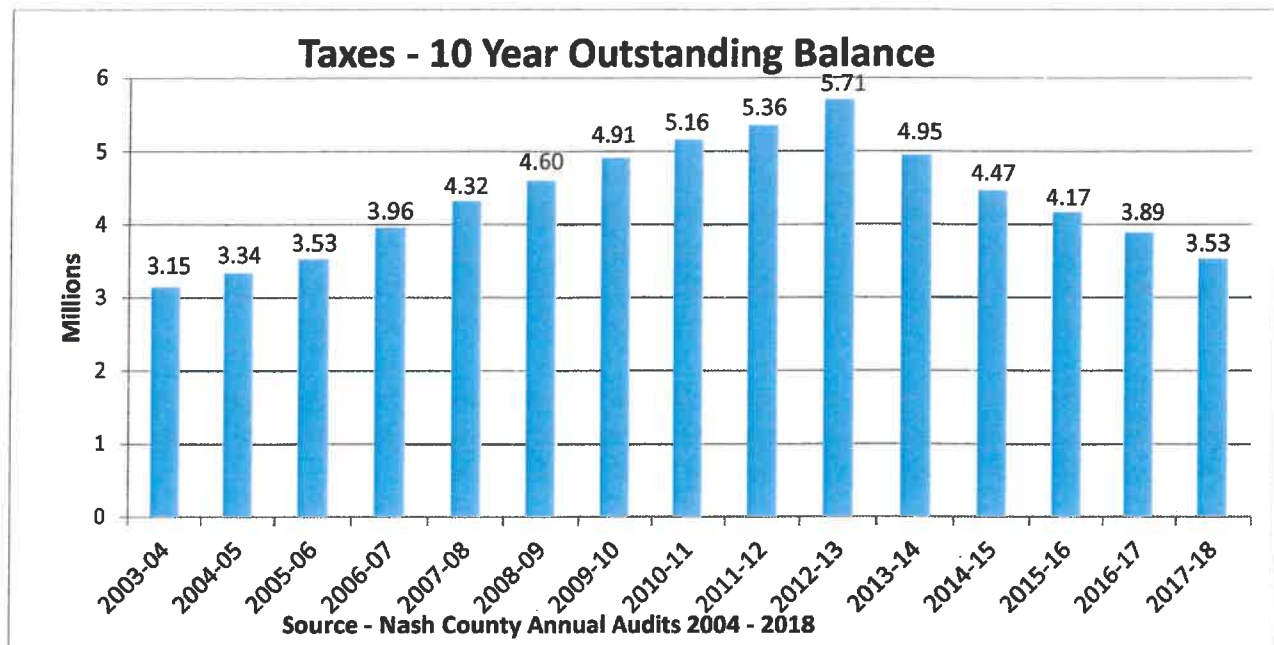
Revenue categories are described in more depth in the Budget Summaries that follow.

**1. Property Tax Collections** – According to the FY2017-2018 Nash County audit, the overall tax collection rate in Nash County was 98.73%. The collection rate for real and personal property was 98.56%, and the collection rate for motor vehicles was 100%. For purposes of estimating next year's property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles, the same as the FY2018-2019 budget.



The Tax Office is committed to maintaining Nash County's high tax collection rate during future years, and will continue to concentrate on the collection of prior year's delinquent taxes.





**2. Estimated Tax Base and Rate** - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY2019-2020 budget. The estimated tax base amount is provided to the County Manager by the County's Tax Administrator. The amount of revenue expected to be collected in the coming year is determined by the tax base and the tax collection rate.

The Nash County 2019 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY2019-2020 of \$7,527,000,000. At 100% collection, each penny of the tax rate assessed will produce \$752,700.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at \$6,665,000,000. At 100% collection, each penny of the property tax rate assessed will produce \$666,500. When multiplied by a collection rate of 97.5% each penny of the tax rate should generate \$649,838. With the proposed tax rate of \$0.67 per \$100.00 valuation, the FY2019-2020 current year anticipated revenues for real property and personal property and public utilities are estimated at \$43,539,113.

The total valuation for motor vehicles within Nash County is estimated at \$862,000,000. At 100% collection, each penny of the tax rate assessed will produce \$86,200. When multiplied by a collection rate of 97.5%, each penny of the tax rate assessed should generate \$84,045. With the proposed tax rate of \$.67 per \$100 valuation, the anticipated revenues for motor vehicles are estimated at \$5,631,015.

The FY2019-2020 budget anticipates the collection of \$49,170,128 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles.

The budget also anticipates the collection of \$580,000 in prior years' delinquent real and personal property and motor vehicles taxes, as well as \$213,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$49,963,128. This amount represents 52.5% of General Fund revenue including transfers from other funds and fund balance appropriations.

**3. Sales Tax** - The total amount of sales tax revenue anticipated in the General Fund budget is \$15,645,976 with \$3,258,395 from Article 40 and Article 42 restricted by statute to be used for school capital projects and school capital expenditures. In addition, \$707,566 from Article 44 tax is restricted for economic development, public education and community colleges. The total sales tax estimated for FY2019-2020 represents 16.4% of General Fund Revenues.

As noted above, \$3,965,961 is restricted and will be used towards school capital outlay, school debt, economic development and community college purposes where applicable. The unrestricted sales tax accruing to the County is estimated to be \$11,680,015.

**4. Human Services - Department of Social Services** - The FY2019-2020 budget anticipates \$8,741,087 from state and federal revenues and local fees collected for administration and program costs.

**5. Human Services - Health Department** – The FY2019-2020 budget anticipates \$3,758,418 from state and federal revenues and operations including fees from services.

**6. Other Revenue** – The FY2019-2020 budget includes Other Restricted revenues of \$2,178,626, Sales and Services of \$4,663,398 which includes estimated EMS collections of \$3,365,000 and EMS Medicaid settlement collections of \$560,000 making up the majority; Permits and Fees, which includes building permits, register of deeds fees, sheriff office fees and parks & recreation participation fees estimated at \$1,108,777, Investment Earnings - \$750,000, and Other Revenues - \$896,729 totaling \$9,597,530.

**7. Transfers from Other Funds** The FY2019-2020 budget includes \$1,805,168 of Transfers from From Other Funds. This funding includes \$306,819 from the Middlesex Shell Building Project, \$1,158,442 from the Courthouse Project and \$339,907 from the Public Safety Radio Project.

**8. Fund Balance Appropriated** – The FY2019-2020 budget appropriates a total of \$4,815,447 in fund balance, compared to prior year fund balance appropriation of \$4,833,062, a decrease of \$17,615 or .3%. The FY2019-2020 fund balance includes the following amounts: Balancing factor - \$3,000,000, \$908,399 – Health Reserves, \$50,013 Public Educational and Governmental Access Channel (PEG) Reserves and \$857,035 – County Capital.

The County considers capital expenditures appropriate and reasonable use of fund balance. In addition, each year we budget some amount of fund balance as a balancing factor. Nash County budgets an amount we believe we can offset with a combination of greater than expected revenues and less spending than budgeted. We make reasonable estimates for each revenue line item in the budget based on historical trends and other local government information and analysis. We are careful not to be too optimistic in our revenue projections, believing that our projections should be conservative. While we do not know the exact revenue line items that will exceed their budgeted amounts or the exact expenditures that will be less than budgeted, we do know a reasonable amount of fund balance we can include as revenue, confident that the need to use the balancing factor fund balance will be minimal, if at all.

## General Fund Expenditures Overview

Individual departments within each of the functions below are described in more detail in the summary pages within the budget book including information about staffing levels.

**1. General Government** – The FY2019-2020 budget includes funds for General Government Operations at a total of \$9,824,471. This function provides for all administrative county operational costs.

**2. Public Safety** – The FY2019-2020 budget includes \$24,422,537 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

**3. Economic and Physical Development** – For Economic and Physical Development, \$3,201,093 is included in the FY2019-2020 budget. This function provides for: Planning and Inspections; Cooperative Extension, Soil and Water services, Rural Transportation Planning, the Rocky Mount Wilson Airport and Economic Development.

The Economic Development Department specifically includes funding for the following: Nash County Retail Development and the “new” Industrial Development positions and operations; Carolinas Gateway Partnership funding for one quarter of FY2019-2020 in the amount of \$83,270; Hospira/Pfizer inducement estimated in the amount of \$979,282; CIFI inducement in the amount \$33,047; small business support services budgeted at \$30,000 and \$14,000 for funding the Highway 17/64 Committee initiative.

**4. Health Department** - The FY2019-2020 budget is \$8,096,465 for Public Health operations. Local county funding and restricted health reserves are recommended at \$3,429,648 and \$908,399, respectively. The FY2019-2020 local county appropriation, excluding the restricted health reserves, increased \$563,413 over FY2018-2019, however, use of health reserves increased \$629,653 over FY2018-2019 original budget.

**5. Department of Social Services (DSS)** – The FY2019-2020 budget for Social Services totals \$14,109,243. County funding for DSS for the FY2019-2020 is \$5,368,168, an increase of \$157,070 over FY2018-2019 local appropriation.

**6. Other Human Services** – The FY2019-2020 budget for Other Human Services includes appropriations of \$296,860 for Mental Health, grant-funded programs through the Office of Juvenile Justice and the Home Care Community Block Grant totaling \$1,118,946, Aging /Senior Services of \$457,072, Veterans’ Services \$112,737 and other Local Human Services appropriation in the amount of \$201,950. The FY2019-2020 recommended budget total for these services is \$2,187,565.

**7. Cultural & Recreation** – The FY2019-2020 budget for Cultural & Recreation Services includes funding for Braswell Library and related State Grant and Nash County’s five municipal Libraries totaling \$1,068,925. This function also includes, the Parks & Recreation Department and Park Facilities totaling \$1,016,669.

**8. Education** – The FY2019-2020 Education recommended funding totals \$24,728,377. This includes funding of \$20,500,261 and \$1,396,890 for current expense and capital, respectively for Nash Rocky Mount Schools (NRMS) and \$2,340,226 for current expense, \$470,000 for capital, and \$21,000 additional capital of Citi High for Nash Community College (NCC).

The June 2014 three-year funding agreement between Nash County Board of Commissioners and Nash-Rocky Mount Board of Education was completed in FY2016-2017 increasing classroom teacher supplements to a minimum of 10%. The Commissioners are committed to assuring that the 10% supplement for teachers are not reduced in any manner.

NRMS Current Expense is funded one-twelfth each month. NCC Current Expense is funded quarterly. Capital outlay is funded as documentation of capital expenditures are presented for both NRMS and NCC.

**9. Debt Service** – The overall debt service for FY2019-2020 (including debt service for NRMS and NCC totaling \$3,623,865) is \$6,308,134.

Debt Service for NRMS for FY2019-2020 included in the recommended budget is \$2,924,970. Restricted sales tax from article 40 and 42 cover the cost of debt service for NRMS. The remaining estimated restricted sales tax of \$333,425 will be used for funding a portion of NRMS capital outlay for FY2019-2020.

Debt service for NCC included in the recommended budget is \$698,895 for FY2019-2020, which is for the GO Bond for the Continuing Education and Public Facilities Building

**10. Contingency and Transfers** – The FY2019-2020 budget includes Contingency of \$15,000 and Transfer to Revaluation Reserve of \$100,000.

**11. Capital Spending**– County capital spending is budgeted within individual departments and is not separated into an individual Capital Budget. Capital spending recommended for FY2019-2020 is \$907,048 which includes \$50,013 for PEG Capital Outlay. This is a decrease of \$847,268 over FY2018-2019. This decrease is due primarily to prior year funding for the purchase of an upgraded CAD system for public safety at \$381,821.

In addition to those items noted above the FY2019-2020 budgeted capital includes funding for the following: (1) tax vehicle, (1) truck for public facilities, (1) leak detection system for diesel tank at the administrative building, (36) DS200 Voting Tabulators, (10) POE Switches for IT, Kace Endpoint Management System for IT, Technology and Broadcasting update equipment for the Commissioners' Room, Funding for Sheriff's Office Elevator Upgrade, (1) vehicle for Parks and Rec Facilities Maintenance, (1) Mower and Bunker Rake Parks and Rec Facilities Maintenance for the Miracle Park, (28) Replacement rugged laptops for EMS and (1) truck and box remount for Animal Control.

## Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

**The County's Utilities** – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no property tax contribution. Each fund is supported by user fees.

The solid waste program is composed of two elements, the C&D landfill and our convenience sites. No changes in the fees are anticipated for the Solid Waste fund for FY2019-2020.

**Public Utilities** - Water/Sewer fund is recommending a change in deposit fees of an increase of \$20 above the current fee for Medium and High Risk "New Customers". In addition, a recommendation of increased Connection Fees for Water and Sewer Taps ranging from a \$50 increase of 3/4 inch irrigation split tap to \$500 increase for 4 inch Sewer Tap. These changes if approved would be effective July 1, 2019. Detailed fees for Water/Sewer Utilities are included in the recommended budget ordinance detail.

**Fire Districts** - There are 18 fire districts in the county that have an individual tax rate. The county levies a tax in these fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. Three fire districts are requesting a rate increase for FY2019-2020. West Mount Volunteer Fire Department is requesting a three cent increase from \$.10 to \$.13, Castalia Fire Department is requesting a three and 15/100 cent increase from \$.0785 to \$.11 and Whitakers Volunteer Fire Department (Davenport Fire District) is requesting a one cent increase from \$.075 to \$.085. Further explanation of the increase is provided in the Fire Districts Fund Summary in the Budget Book.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram, The Nashville Graphic and the Spring Hope Enterprise. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

No earlier than ten days after May 20, 2019, the date of the formal budget presentation, and no later than July 1, 2019, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY2019-2020. County staff recommends the Commissioners hold the Public Hearing on June 3, 2019.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, budget adjustments may be necessary. Except for minor exceptions set forth in the Budget Ordinance, the Nash County Board of Commissioners must approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb". The signature is fluid and cursive, with a long horizontal stroke at the end.

Zee B. Lamb  
Nash County Manager

# Nash County

## BOARD OF COMMISSIONERS

ROBBIE B. DAVIS  
CHAIRMAN

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ZEE B. LAMB  
COUNTY MANAGER  
zee.lamb@nashcountync.gov

VINCE DURHAM  
ATTORNEY  
vdurham@bws.com

JANICE EVANS  
CLERK TO BOARD  
janice.evans@nashcountync.gov

June 3, 2019

To the Nash County Board of Commissioners and Citizens:

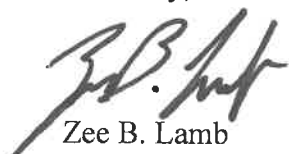
The fiscal year 2019-2020 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 20, 2019. A public hearing was held on June 3, 2019 and a Budget Ordinance totaling \$112,996,707, including General Fund Budget of \$95,578,479 was adopted.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Recommended Budget. The Board of Commissioners made the following change to the Recommended Budget:

- Increased Transfers to Other Funds for the Detention Facility Capital Project by \$500,000 to a total of \$600,000.
- Increased Capital Fund Balance Appropriated by \$500,000 to a total of \$1,357,035 resulting in Total Fund Balance Appropriated of \$5,315,447.

These changes made by the Board of Commissioners before adoption of the final budget are not contained in the Budget Message. Other than the Manager's Budget Message, this document reflects the final 2019-2020 Nash County Budget as it was adopted.

Sincerely,

  
Zee B. Lamb  
County Manager

NORTH CAROLINA  
ANNUAL BUDGET ORDINANCE  
FISCAL YEAR 2019-2020

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	43,539,113
DMV Motor Vehicle Taxes	5,631,015
Interest on Current Year	275,000
Prior Years Taxes	580,000
Refunds and Over/Short	(20,000)
Refunds DMV and Over/Short	(42,000)
Total Ad Valorem Taxes	<u>49,963,128</u>
Other Taxes	
Sales Taxes	
One Cent Local Option	6,542,444
Unrestricted 1/2 Cent Sales Tax	3,211,595
Restricted 1/2 Cent Sales Tax	1,083,073
Unrestricted Add'l 1/2 Cent Sales Tax	1,925,976
Restricted Add'l 1/2 Cent Sales Tax	2,175,322
Article 44 G.S.105-524( c)	707,566
Rental Vehicle Tax	85,000
Real Property Excise Tax	285,000
Privilege Licenses	5,125
Total Other Taxes	<u>16,021,101</u>
Unrestricted Intergovernmental Revenues	
Beer and Wine Taxes	178,600
ABC Mixed Beverage Tax	90,000
Video Programming	108,000
Total Unrestricted Intergovernmental	<u>376,600</u>
Restricted Intergovernmental Revenues	
General Government	
Facilities Fees	88,000
Municipal Elections	80,000
Emergency Management Grant	35,000
RTPO County Matches	27,144
Nash Health Care Foundation	150,000
Soil Conservation Reimbursement	26,000
Soil State Match	3,600
Soil & Water Environmental Education Program	1,500
USDA - NRCS Grant	3,840
Veterans Program	2,175
Coop Events	8,960
Sheriff's Family Justice Center Grant	37,185
Highway Safety Grant	87,772
Senior Center Care Giver Grant	25,545
NC DOT	112,039
School Resource Officers Reimbursement	379,300
PEG Video Programming	80,250
Total General Government	<u>1,148,310</u>
Health Department	
Federal and State Aid	3,468,418
Local Fees	290,000
Total Health Department	<u>3,758,418</u>



Social Services Department	
Federal and State Administration/Aid	7,389,709
Title IV-D Federal Aid	1,297,831
Local Fees/Grant	53,547
Total Social Services Department	<u>8,741,087</u>
Juvenile Justice	240,814
Home Care Community Block Grant (HCCBG)	760,192
Library Grants	129,310
Total Restricted Intergovernmental	<u>14,778,131</u>
Permits and Fees	
Building Permits	350,000
Planning Fees	14,000
Cell Tower	10,000
Stormwater Permit	5,000
Register of Deeds Fees	360,000
ROD Auto Funds Payback	35,377
Marriage Licenses	12,000
Football Program	20,000
Basketball Program	17,700
Soccer Program	34,900
Baseball/Softball Program	25,000
Cheerleading Program	2,000
Volleyball	3,500
Wrestling	500
Facility Rental Fees	6,000
Tournament	17,500
Sheriff Fees	90,000
EMOP Fees	2,000
Fingerprint Fees	700
Gun Permits	70,000
Occupancy Tax Collection Fee	24,000
Animal Control Fees	8,600
Total Permits and Fees	<u>1,108,777</u>
Sales and Services	
Officers Fees	14,531
Jail Fees	91,000
Misdemeanant Confinement	63,000
Federal Inmate Fees	186,667
Court Processing Fee	213,000
Sr Center Program Receipt	15,000
Meals-Haliwa Saponi	21,500
Recreation Special Event	7,500
Radio Tower Lease	7,200
Ambulance Cost Settlement	579,000
Ambulance Fees	3,365,000
Total Sales and Services	<u>4,563,398</u>
Investment Earnings	750,000
Miscellaneous Revenue	
ABC Distribution	378,347
Sheriff Canteen Services	45,000
Inmate Telephone	90,000
Rent Drill	1,650
Rent Cell Tower	15,707
Rent Farmers Market	9,500

Rent Farm	4,125
Rent Ag Center	27,709
Town Recreation Contributions	7,000
TDA - Economic Development	110,900
Mid Atlantic Warehouse	109,291
Miscellaneous Income	40,000
Insurance Proceeds	35,000
Code Red	22,500
	<u>896,729</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u><b>88,457,864</b></u>
Transfers From Other Funds	1,805,168
Fund Balance Appropriated	
Public Education and Governmental Access (PEG) Reserves	50,013
Health Reserves	908,399
Capital Items	1,357,035
Fund Balance Appropriated	<u>3,000,000</u>
Total Fund Balance Appropriated	<u>5,315,447</u>
<b>GENERAL FUND REVENUES AND OTHER SOURCES</b>	<u><u><b>95,578,479</b></u></u>
<b>EXPENDITURES:</b>	
General Government	
Governing Body	121,865
Administration	725,180
Finance	643,738
Human Resources	312,806
Tax	1,862,325
Legal	150,000
Court Facilities	299,992
Administration Operations	1,032,121
Election Operations	443,479
Election Costs	234,865
Register of Deeds	401,433
Management Information Services	655,762
Technology	971,604
IT PEG Supplemental Grant	138,235
Public Buildings	512,370
Non-Departmental Costs	<u>1,318,696</u>
Total General Government	<u>9,824,471</u>
Public Safety	
Sheriff	6,692,033
Court Security	1,205,088
Highway Safety Grant	87,772
Family Justice Grant	63,425
SRO's Nash Rocky Mount Schools	379,300
Jail	4,574,083
Court E.M.P.A.C.T.	105,637
Emergency Communications	1,844,130
Fire & Rescue Services	235,660
Forestry	105,358
Medical Examiner	80,000
Emergency Services	686,416
Emergency Medical Services	7,946,861
Animal Control	<u>416,774</u>
Total Public Safety	<u>24,422,537</u>

Economic and Physical Development	
Airport	47,857
Rural Trans Planning Org	140,049
Planning	366,247
Inspections	416,832
Economic Development	1,486,683
Cooperative Extension Service	353,124
Soil and Water Conservation	390,301
Total Economic and Physical Development	<u>3,201,093</u>
Human Services	
Health Department	
General Health	2,192,057
Bioterrorism Program	37,415
Comm Care of Eastern NC	77,236
Family Planning	1,187,093
Community Alternatives Program (CAP)	331,822
CC4C/PCM	308,282
OB Case Management	276,859
Immunization Action Plan	37,193
AIDS	64,689
Tuberculosis	172,958
Lead Grant	10,450
Women, Infant, and Child (WIC)	551,430
Healthy Start Baby Love Plus	104,818
Breast and Cervical Cancer	61,200
Child Health	743,012
Maternal Health	725,243
Health Promotion	94,169
Environmental Health	928,017
Communicable Disease	192,522
Total Health Department	<u>8,096,465</u>
Juvenile Justice	287,466
Mental Health	296,860
Home Care Community Block Grant (HCCBG)	831,480
Social Services Department	
General 1571	11,407,375
Title IV-D 1571	1,317,267
Social Services Other	1,347,046
DSS County Only Participation	37,555
Total Social Services Department	<u>14,109,243</u>
Other Human Services	
Veterans Service	112,737
Local Human Services	201,950
Aging Center	457,072
Total Other Human Services	<u>771,759</u>
Total Human Services	<u>24,393,273</u>
Cultural	
Libraries	1,068,925
Parks & Rec Facility Maintenance	339,077
Recreation	677,592
Total Cultural	<u>2,085,594</u>

Public Education	24,728,377
Lease Purchases	214,022
Debt Service	6,094,112
Contingency	15,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>94,978,479</b>
Other Uses	
Transfers to Other Funds	600,000
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER USES</b>	<b>95,578,479</b>

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

Emergency Telephone System Fund	
Revenues	454,009
Fund Balance Appropriated	64,134
	<u>518,143</u>
Expenditures	<u>518,143</u>
Controlled Substance Fund	
Fund Balance Appropriated	<u>11,000</u>
Expenditures	<u>11,000</u>
Federal Asset Forfeiture Fund	
Fund Balance Appropriated- Department of Justice	60,500
Fund Balance Appropriated - Department of Treasurer	20,000
	<u>80,500</u>
Expenditures	<u>80,500</u>
Rural Operating Assist	
Revenues	<u>190,216</u>
Expenditures	<u>190,216</u>
Revaluation Fund:	
Transfer From Other Fund	<u>100,000</u>
Expenditures	<u>100,000</u>
Fire Districts Fund:	
Revenues	
Ad Valorem Tax	3,562,895
Fund Balance Appropriated	97,380
	<u>3,660,275</u>
Expenditures	<u>3,660,275</u>
Tourism Fund:	
Revenues	<u>600,000</u>
Expenditures	<u>600,000</u>

Section 3. The following amounts are hereby appropriated in the Internal Service Funds.

Employee Medical / Dental Insurance Fund:

Revenues	
Premiums	5,987,000
Investment Earnings	8,000
	<u>5,995,000</u>
Expenditures	
Claims	5,000,000
Retiree Insurance Pre 65	890,000
Wellness Program Costs	40,000
Admin Fees	65,000
	<u>5,995,000</u>

Workers Compensation Internal Service Fund:

Revenues	
Premiums	195,000
Fund Balance Appropriated	95,000
	<u>290,000</u>
Expenditures	
Workers Compensation Operating Expenses	115,000
Excess Insurance/Admin	175,000
	<u>290,000</u>

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund: Water/Sewer

Revenues	
Water & Sewer Division	2,850,182
	<u>2,850,182</u>
Expenditures	
Public Utilities Department	239,187
Water & Sewer Division	1,812,700
Debt Service	165,100
Transfer to Central Nash Water Sewer District	633,195
	<u>2,850,182</u>

Utilities Fund: Solid Waste

Revenues	
Solid Waste Disposal Division	2,908,948
Fund Balance Appropriated	213,964
	<u>3,122,912</u>
Expenditures	
Solid Waste Disposal Division	3,122,912
	<u>3,122,912</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>112,996,707</u>
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Section 5. The following amounts are hereby appropriated in the Enterprise Fund Central Nash Water and Sewer District Project as Amendedment 30 to the capital project ordinance.

Utilities Fund: Water/Sewer - Central Nash Water and Sewer District

Revenues	
Transfer from Nash County Utility Water/Sewer Fund	633,195
	<u>633,195</u>
Expenditures	
Interest Payment	426,195
Principal Payment	207,000
	<u>633,195</u>

Section 6. The total 2019-2020 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2019, and provides authority to complete the transactions. Funds not expended at June 30, 2019 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. These projects include the CDBG Grants, Single Family Housing Rehabilitation Program, Homeland Security Grant, Urgent Repair Programs, Abandoned Manufacturing Home Grant, Hazard Mitigation Grants, Middlesex Corporate Park Project, Middlesex Shell Building Project, Courthouse Expansion Project, Southern Nash Senior Center Project, Miracle Park at Coopers Project, Rural Center Grants, Debris Removal Project, Public Safety Radio Project, Northern Nash Water/Sewer Project, Solid Waste C&D Expansion Project, Ag Center Renovation Project, Highspeed Internet Project, Detention Center Improvements Project and the Central Nash Water and Sewer District.

Section 7. The following taxes are hereby levied for the fiscal year 2019-2020. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2019, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$7,527,000,000 and an estimated collection rate of 97.50%.

Section 8. The following special fire district taxes are hereby levied for the fiscal year 2019-2020 as authorized by G. S. 69-25.4:

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY
Stanhope Fire District	92,522,000	\$0.0750	\$69,392
Stony Creek Fire District	14,544,000	\$0.0700	\$10,181
Green Hornet Fire District	253,287,000	\$0.0700	\$177,301
Harrison Fire District	174,111,000	\$0.1000	\$174,111
Ferrells Fire District	152,681,000	\$0.1336	\$203,982
N. S. Gulley Fire District	385,344,000	\$0.1200	\$462,413
Silver Lake Fire District	11,757,000	\$0.0900	\$10,581
Sims Fire District	17,871,000	\$0.0464	\$8,292
Tri-County Fire District	144,124,000	\$0.1000	\$144,124
Salem Fire District	139,642,000	\$0.1200	\$167,570
West Mount Fire District	349,328,000	\$0.1300	\$454,126
Coopers Fire District	369,699,000	\$0.0850	\$314,244
Castalia Fire District	165,532,000	\$0.1100	\$182,086
Spring Hope Fire District	265,473,000	\$0.1000	\$265,473
Middlesex Fire District	189,550,000	\$0.0800	\$151,640
Whitakers Fire District	285,161,000	\$0.0850	\$242,387
Red Oak Fire District	575,298,000	\$0.0700	\$402,709
Momeyer Fire District	218,032,000	\$0.0800	\$174,426

Section 9: There is hereby levied for the fiscal year 2019-2020 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 10: There is hereby levied on each marriage license issued during the fiscal year 2019-2020 a fee of \$60.00. Twenty-five (\$25.00) of the proceeds of the fee shall be deposited in the General Fund, \$5.00 of the proceeds of the fee shall be paid to the North Carolina Department of Public Instruction for abused children, and \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 11: There is hereby levied for the fiscal year 2019-2020, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 12: There is hereby levied during the fiscal year 2019-2020, a fee of \$125.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 13: There is hereby levied during the fiscal year 2019-2020, a fee of \$48 per ton which includes a mandatory state tax of \$2 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 14: There is hereby levied during the fiscal year 2019-2020, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2019-2020, a fee of \$10.00 for farmer's market Saturday's space rental; Tuesday's space rental will be \$5.00.

Section 16: There is hereby levied for fiscal year 2019-2020, Residential and Commercial permits as follows:

#### **I. Residential Permit Fees**

##### **1. Building\*\*\***

a. New Construction and Additions*	
i. 0 – 1200	.17 per square foot*
ii. 1201 – 2500	.21 per square foot*
iii. 2501 – 3000	.23 per square foot*
iv. 3001 & greater	.25 per square foot*

Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).

##### **b. Alterations, Renovations, and Accessory Structures**

i. Gross Floor Area	.20 per square foot*
ii. Open Shelter (open on all sides)	.15 per square foot*

c. A **\$10.00** Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6

##### **2. Trade Work (each contractor)**

a. Electrical	\$55.00 per job**
b. Mechanical	\$55.00 per job**
c. Plumbing	\$55.00 per job**

##### **3. Building Plans Review**

a. New Dwelling	\$26.00
b. Addition (covered)	\$16.00
c. All Other (including decks)	\$10.00
d. Re-Review fee	1/2 of original fee (per re-review)

\* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features.

Includes energy inspection.

\*\*Each contractor on job.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

#### **II. Residential Miscellaneous Permit Fees**

##### **1. Building\***

a. Misc. Permit	\$55.00
b. Moving of Building***	\$55.00
c. Rehab Dwelling (grant funded)	\$55.00
d. Swimming Pool**	\$55.00
e. Demolition	-

##### **2. Electrical**

a. Misc. Permit	\$55.00
b. Service Change	\$55.00
c. Photovoltaic System	\$ 5 per panel ****/Minimum fee \$55.00

3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation w/ducts	
(1 <sup>st</sup> Unit)	\$55.00
(ea. addl.)	\$35.00
c. Mechanical Replacement	
(1 <sup>st</sup> Unit)	\$55.00
(ea. addl.)	\$30.00
d. Gas Piping	\$55.00
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
5. Building Plans Review***	\$10.00
6. Re-Review fee	1/2 of original fee (per re-review)

\*All applicable trade permit fees shall be taken from Section II.

\*\*Building Permit required for swimming pools if project is valued at \$5,000 or greater.

\*\*\*For any building permit requiring plans review in Section II (1).

\*\*\*\*Renovation fee may also apply depending on the scope of work.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

### III. Residential Manufactured Home Permit Fees\*

1 Manufactured Housing***	
a. HUD Labeled Homes	\$50.00
b. Modular Home On/Off Frame****	\$200.00
2. Trade Work (each contractor)	
a. Electrical	\$50.00 per job**
b. Mechanical	\$50.00 per job**
c. Plumbing	\$50.00 per job**
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

\*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.

\*\*Each contractor on job.

\*\*\*Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up. (example: garage/carport addition and/or completing the 2<sup>nd</sup> floor)

\*\*\*\*A \$10.00 Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

#### **Note:**

**Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momery, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.**

**Nash County Zoning Permits are \$10.00**



#### IV. Commercial Permit Fees

- |                                   |                      |
|-----------------------------------|----------------------|
| 1. New and All Other Construction |                      |
| a. Building                       | .12 per square foot* |
| b. Electrical                     | .08 per square foot* |
| c. Plumbing                       | .07 per square foot* |
| d. Mechanical                     | .07 per square foot* |

\* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

A = Total gross building floor area of construction  
B = Fee per square foot (from table above)

##### **Total Gross Floor Area of Construction (square feet)**

##### **Fee Computation**

0 – 5000 Sq. Ft.

A x B = Permit Fee

5001 – 15000 Sq. Ft.

(A x B x .75) + (1250 x B) = Permit Fee

15001 Sq. Ft. and Above

(A x B x .50) + (5000 x B) = Permit Fee

#### 2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "All Other Construction" with a minimum fee of \$55.00

#### 3. Renovations and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "All Other Construction" divided in half (.5), with a minimum fee of \$55.00. Nonstructural roof repair/replacement that requires a permit shall be based on the computation of fees in Section III (1). "All Other Construction" divided by 5 (.20), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

#### 4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

#### 5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." – The interior completion permit fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

#### 6. Building Plans Review

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| a. New Building                      | \$80.00                             |
| b. Addition and Accessory Structures | \$16.00 per trade                   |
| c. All Other                         | \$10.00 per trade                   |
| d. Re-review fee                     | 1/2 or original fee (per re-review) |

Minimum Permit Fee

\$55.00

Re-Inspection Fee

\$75.00

Failure to Obtain Permit

\$150.00

Approved After Hours Inspection (Min. 2 Hr.)

\$50.00 / Hour (Per Inspector)

## **V. Commercial Miscellaneous Trade Permit Fees**

1. Building*	
a. Misc.	\$55.00
b. Moving of Building***	\$55.00
c. Swimming Pool	\$60.00
d. Sign w/footing	\$55.00
e. Demolition	\$ -
f. Towers** (communication, radio, & TV)	\$100.00
g. Modular Unit (ie. classroom, office, etc.)	\$185.00
2. Electrical	
a. Misc. Permit	\$55.00
b. Service Change 400 amperes or less	\$60.00
Over 400 amperes	\$75.00
c. Standby Generator	\$100.00
d. Photovoltaic System	\$5.00 per panel *****/ Minimum fee \$55.00
3. Mechanical	
a. Misc. Permit	\$55.00
b. New Unit Installation with or without ducts	
(1 <sup>st</sup> Unit)	\$65.00
(ea. addl.)	\$45.00
c. Mechanical Replacement	
(1 <sup>st</sup> Unit)	\$60.00
(ea. addl.)	\$35.00
d. Gas Piping	\$55.00
e. Commercial Exhaust System	\$35.00 each
f. Boiler (over 200k and up)	\$65.00 each
g. Unit Heater	\$30.00 each
h. Coolers (Refrigeration)	\$35.00 each
4. Plumbing	
a. Misc. Permit	\$55.00
b. Water Heater	\$55.00
c. Gas Piping	\$55.00
d. Plumbing Fixtures	\$15.00 each
e. Fire Sprinklers	\$1.40 per head
5. Plans Review***	\$10.00 per trade
6. Re-review fee	1/2 of original fee (per re-view)

\*All applicable trade permit fees shall be taken from Section V.

\*\*Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

\*\*\*For any permit requiring plan review in Section V.

\*\*\*\*Renovation fee may also apply depending on the scope of work.

\*\*\*\*\*PV Panel as defined by the NEC

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

## **VI. Miscellaneous Fees**

1. Licensing Inspection	
(Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee to be withheld, not to exceed \$50; Plan Review fee nonrefundable if review has begun
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

\*Existing Building

\*\*Applies to valid permits in which the work as not commenced

## **VII. Zoning and Subdivision Fees**

### **Note:**

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momery, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zone Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

### **Note:**

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

### **Subdivision Fees:**

#### **Plats (Staff-Level Review):**

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with sketch plan approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

#### **Plats (Planning Board Review):**

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

### **Other:**

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	60 per blade

### **Zoning and Related Fees:**

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Rezoning Application*	\$245*
5. Conditional Use Permit Application*	\$245*
6. Land Development Plan Text or Map Application	\$200
7. Special Use Permit Application	\$200*
8. Variance Application	\$100
9. UDO Text Amendment	\$200
10. Change of Use Permit	\$100
11. Street Closing Petition	\$450
12. Road Name Change	\$150 + \$60 per sign blade
13. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
14. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.

\*If Approved, document recording fees are required per ROD fee schedule

## VIII. Stormwater Fees

1. Stormwater Review Base Fee\* \$35  
(Review Of Nutrients & Peak Flow Coverage and/or Exemption)
2. Pre-Post Peak Flow Calculations\*\* \$250
3. Engineer Review – Per Development \$1,500  
(Base Review includes final construction inspection)
4. Additional Engineer Reviews\*\* \$350 min  
(Up to total stormwater review cost)
5. Construction Re-inspections \*\*\* (each) \$150 each  
Explanation: This fee is for any additional inspections required in excess of the required final construction inspection
6. Stormwater Facility Financial Security (UDO 12-1.14-B2)\*\*\*  
Greater of: 15% of total construction costs of BMP OR estimated cost of maintenance for ten (10) years according to approved maintenance plan.  
Explanation: This item has been in the UDO since 1999 and applies to engineered stormwater facilities (BMPs in Tar Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additional notice to developers for estimating costs.
7. Stormwater Document Recording Fees \*\* per ROD fee schedule  
Explanation: Actual cost to record approved documents (stormwater permits, conservation easements, etc.

\*Fee to be paid at time of submittal of subdivision or site plan in Tar-Pam Basin.

\*\*Fee to be paid prior to site plan or preliminary plat approval.

\*\*\*Fee to be paid prior to final plat recordation.

Section 17: There is hereby levied for fiscal year 2019-2020, Public Utilities fees as follows:

### I. Public Utility Fees

1. Application Fee \$20
2. Deposit Fee (Water-Residential) (\$0, \$60, \$100)\*
3. Deposit Fee (Sewer-Residential) (\$0, \$60, \$100)\*
4. Deposit Fee (Commercial/Industrial) \$50 min based on projected 2-Month
5. Late Fee \$10
6. Reconnection/Delinquent Fee \$50
7. Bulk Hydrant Meter Setup Fee \$50
8. Water and Sewer Availability Fee (per month) \$20

\*Deposit Fee For "New Customers" (\$0 low risk, \$60 medium risk, \$100 high risk)

Online Utility Exchange Credit Check (Recheck after 3 years) \$10  
(Initial credit check is included in application fee above)

### II. Monthly Usage Fees

#### 1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
Base	\$30.00	\$20.00
1 - 3,000	+\$6.00 / 1,000 gal.	+\$9.00 / 1,000 gal.
3,001 - 6,000	+\$7.75 / 1,000 gal.	+\$9.50 / 1,000 gal.
6,001 - 9,000	+\$9.50 / 1,000 gal.	+\$10.00 / 1,000 gal.
9,001 - 12,000	+\$10.25 / 1,000 gal.	+\$10.50 / 1,000 gal.
>12,000	+\$11.00 / 1,000 gal.	+\$11.00 / 1,000 gal.

Note: Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into affect immediately to the current billing cycles. Stage 3, all water usages above 5,000 gallons will be billed with an additional 10% charge above the rates provided above. Stage 4, all water usages above 1,000 gallons will be billed with an additional 25% charge above the rates provided above. Conservation Rates also apply to Bailey Area system. Applicable fines for violations of any restrictions are provided in the County's most recent "Water Shortage Response Plan".

2. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Sewer Usage Fee
Base	\$100.00
1 – 9,000,000	+\$6.00 / 1,000 gal.
>9,000,000 gal.	+\$5.20 / 1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	\$20.00
1– 5,000	+\$10.00 / 1,000 gal.
>5,000 gal.	+\$10.50 / 1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

3. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$7.00 / 1,000 gal.	\$5.00 / 1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$250
1" Tap	\$500
1 1/2" Tap	\$1,250
2" Tap	\$2,000
3" Tap	\$3,000
4" Tap	\$4,000
6" Tap	\$6,000
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer	
4" Tap	\$500
6" Tap	\$3,000
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.

#### IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*		
3/4" Tap	\$1,100	\$600
1" Tap	\$1,250	\$700
>1" Tap	At County Cost + 10%	At County Cost 10%
2. Sewer*		
4" Tap	\$2,000	
>4" Tap	At County Cost +10%	

\* Note: The County will be responsible for installing taps once paid.

\*\* Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

#### V. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Taps
  - \* \$150 prior to construction;
  - \* \$400 during construction; and,
  - \* at the prevailing fees thereafter.
2. Residential and Commercial - 1" Taps
  - \* \$300 prior to construction;
  - \* \$600 during construction; and,
  - \* at the prevailing fees thereafter.

#### VI. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water	
3/4" Meter	\$250
1" Meter	\$360
1 1/2" Meter	\$525
>1 1/2" Meter	At County Cost + 10%

Section 18: There is hereby levied for fiscal year 2019-2020, Emergency Medical Service billing fees as follows:

Basic Life Support Non-emergency	\$250
Basic Life Support Emergency	\$350
Advanced Life Support	\$400
Advanced Life Support 2	\$600
Loaded Mileage	\$7.50/per mile
Treatment No Transport	\$150
Percutaneous Coronary Intervention (PCI) Stand by	\$575

Section 19: Nash County Board of Elections pay change to stipend effective July 1, 2019 as follows:

Board Chair:	\$300 per month, mileage only for Conferences
Other Members:	\$175 per month, mileage only for Conferences

Section 20: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$25,000 from any contingency appropriation within a fund with an official report on such transfers to the Board of Commissioners.

Section 21: Contractual Obligations, the County Manager and his designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment that do not require formal competitive bid procedures and within the budgeted departmental appropriations; (2) leases of non capital assets within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.
- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. The County Manager may approve change orders up to \$25,000 per occurrence within a budgeted project with an official report to the Board of Commissioners.
- g. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 ( c ).

Section 22: Encumbrances as of June 30, 2019

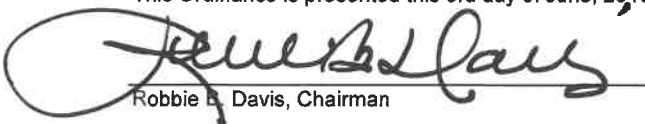
Funds appropriated in the FY2018-2019 Budget and encumbered on June 30, 2019 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 23: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 24: Copies of the 2019-2020 Budget as provided herein remain open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 25: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2019 and ending June 30, 2020 was adopted by the Nash County Board of Commissioners in a public hearing held on June 3, 2019 on the proposed 2019-2020 Budget in accordance with North Carolina General Statutes.

This Ordinance is presented this 3rd day of June, 2019.



Robbie Davis, Chairman



Attest: Janice Evans, Clerk to the Board



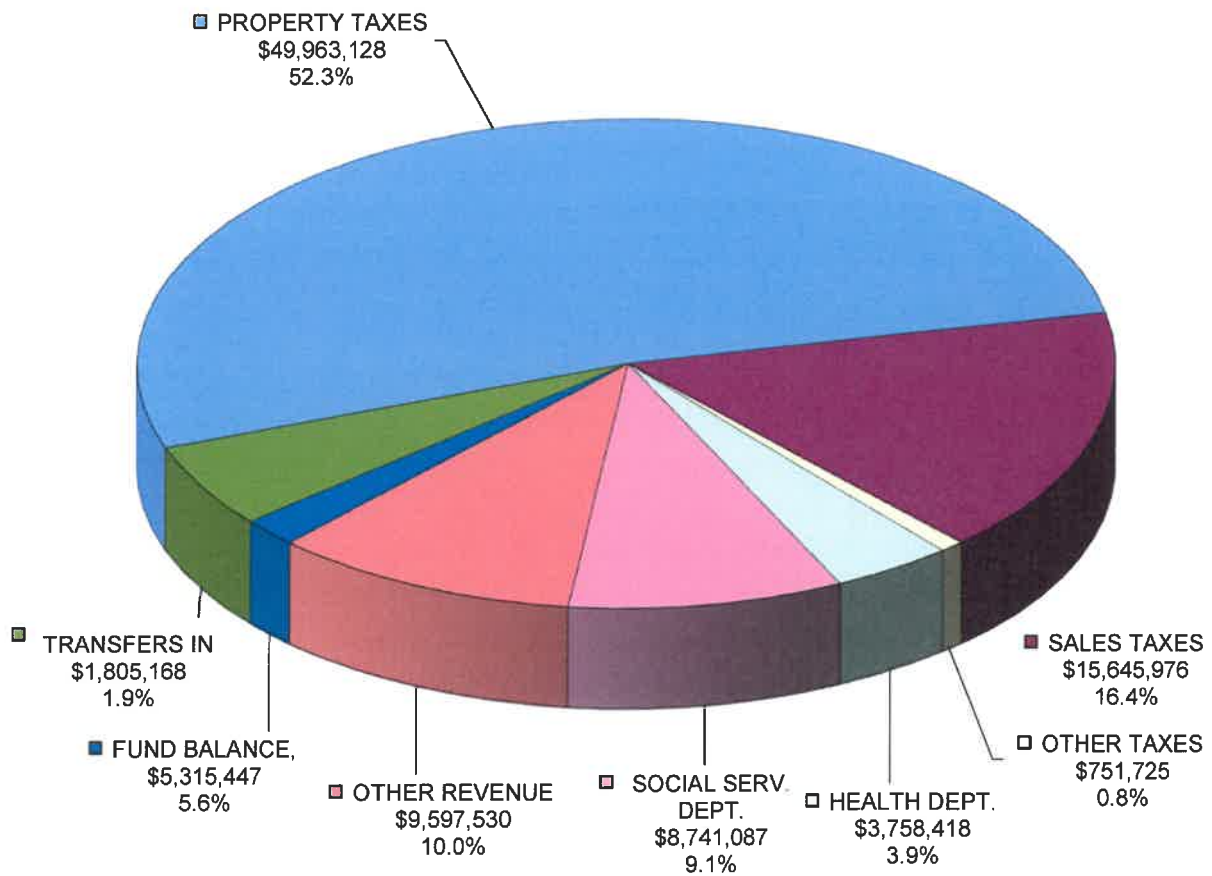


**NASH COUNTY, NORTH CAROLINA**  
**REVENUES**

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED BUDGET 2018-2019	APPROVED 2019-2020	CHG
<b>GENERAL FUND:</b>					
PROPERTY TAXES	\$ 49,981,908	\$ 48,593,225	\$ 48,593,225	\$ 49,963,128	2.8%
SALES TAXES	14,858,386	14,763,166	14,763,166	15,645,976	6.0%
OTHER TAXES	724,302	665,145	675,145	751,725	13.0%
HEALTH DEPARTMENT	5,084,997	6,082,207	6,166,258	3,758,418	-38.2%
SOCIAL SERVICES DEPARTMENT	8,777,538	8,518,706	8,727,757	8,741,087	2.6%
OTHER REVENUE	10,926,424	10,472,835	12,822,108	9,597,530	-8.4%
FUND BALANCE	0	4,833,062	11,159,270	5,315,447	10.0%
	<b>\$ 90,353,555</b>	<b>\$ 93,928,346</b>	<b>\$ 102,906,929</b>	<b>\$ 93,773,311</b>	<b>-0.2%</b>
TRANSFERS IN	50,000	0	0	1,805,168	
OTHER FINANCING SOURCES	0	0	0	0	0.0%
<b>TOTAL GENERAL FUND</b>	<b>\$ 90,403,555</b>	<b>\$ 93,928,346</b>	<b>\$ 102,906,929</b>	<b>\$ 95,578,479</b>	<b>1.8%</b>
<b>OTHER FUNDS:</b>					
ECONOMIC DEVELOPMENT	50,000	0	187,200	0	0.0%
EMERGENCY TELEPHONE SYS FUND	476,502	579,964	579,964	518,143	-10.7%
CONTROLLED SUBSTANCE FUND	53,592	10,000	51,455	11,000	10.0%
FEDERAL ASSET FORFEITURE FUND	232,697	150,624	716,084	80,500	-46.6%
RURAL OPERATING ASSISTANCE	192,239	190,216	190,216	190,216	0.0%
REVALUATION FUND	66,263	100,000	100,000	100,000	0.0%
FIRE DISTRICTS FUND	3,412,069	3,470,323	3,576,306	3,660,275	5.5%
TOURISM FUND	498,082	533,500	540,132	600,000	12.5%
UTILITIES FUND	5,432,512	5,518,723	5,518,723	5,973,094	8.2%
INTERNAL SERVICE FUND	1,469,707	6,134,200	6,134,200	6,285,000	2.5%
<b>TOTAL OTHER FUNDS</b>	<b>\$ 11,883,663</b>	<b>\$ 16,687,550</b>	<b>\$ 17,594,280</b>	<b>\$ 17,418,228</b>	<b>4.4%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 102,287,218</b>	<b>\$ 110,615,896</b>	<b>\$ 120,501,209</b>	<b>\$ 112,996,707</b>	<b>2.2%</b>
<b>EMPLOYEES:</b>					
FULL TIME	642.29	648.29	654.64	650.64	0.4%
PART TIME	41.33	41.90	42.36	44.34	5.8%
<b>TOTAL</b>	<b>683.62</b>	<b>690.19</b>	<b>697.00</b>	<b>694.98</b>	<b>0.7%</b>

**NASH COUNTY, NORTH CAROLINA**  
**GENERAL FUND**

**REVENUES BY SOURCE**  
**2019-2020 BUDGET**

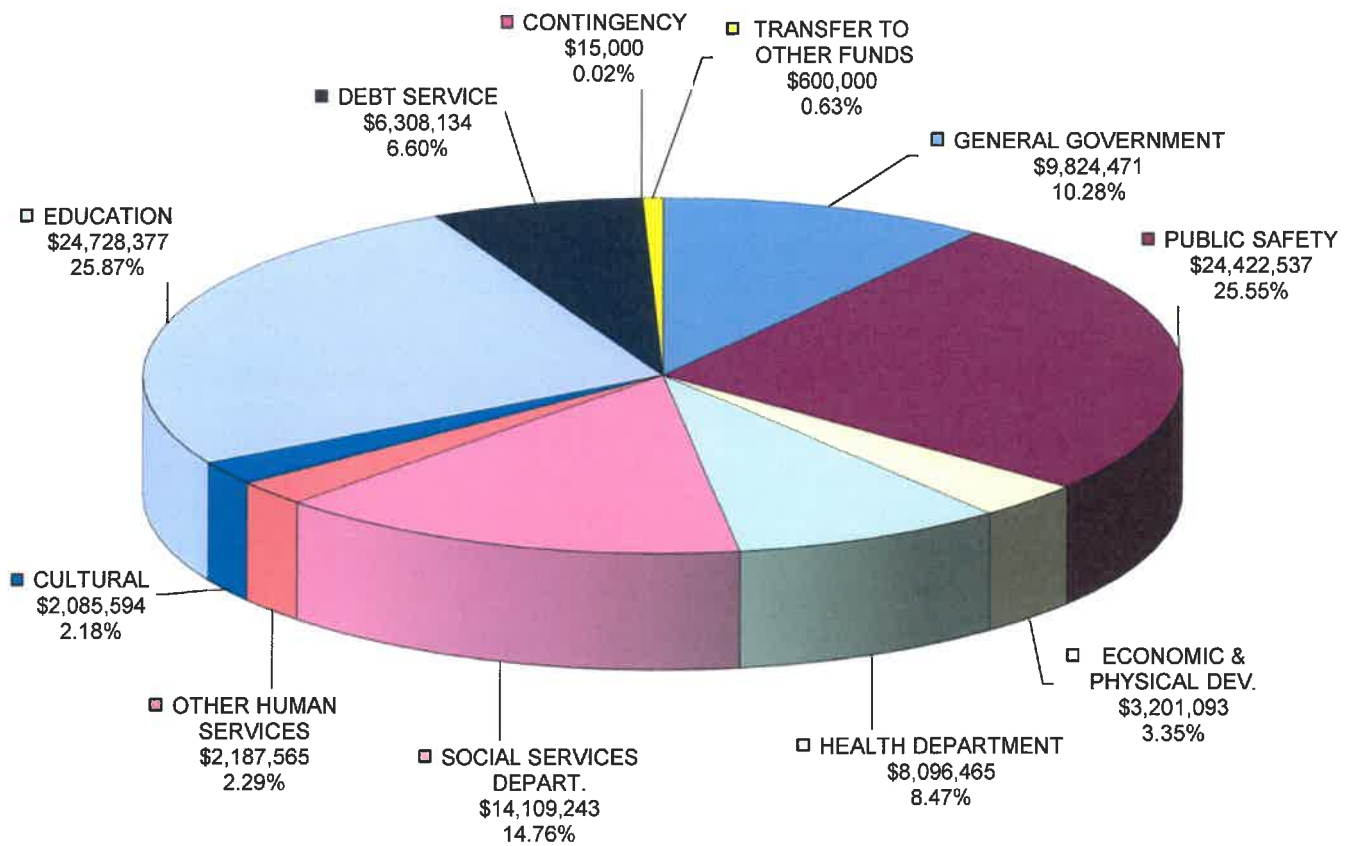


**NASH COUNTY, NORTH CAROLINA**  
**EXPENSES**

<b>FUND</b>		<b>SUMMARY</b>			
	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED BUDGET 2018-2019	APPROVED 2019-2020	CHG
<b>GENERAL FUND:</b>					
GENERAL GOVERNMENT	\$ 8,787,483	\$ 9,293,530	\$ 9,847,000	\$ 9,824,471	5.7%
PUBLIC SAFETY	21,761,845	24,179,538	24,694,587	24,422,537	1.0%
ECONOMIC & PHYSICAL DEV.	2,552,451	2,990,301	3,521,654	3,201,093	7.0%
HEALTH DEPARTMENT	7,936,095	9,227,188	9,353,077	8,096,465	-12.3%
SOCIAL SERVICES DEPARTMENT	13,284,766	13,729,792	13,977,365	14,109,243	2.8%
OTHER HUMAN SERVICES	1,918,301	2,053,110	2,253,132	2,187,565	6.5%
CULTURAL	1,756,631	1,849,126	1,917,020	2,085,594	12.8%
EDUCATION	24,097,336	24,497,151	25,341,317	24,728,377	0.9%
DEBT SERVICE	6,176,932	5,983,610	6,345,552	6,308,134	5.4%
CONTINGENCY	0	25,000	25,000	15,000	-40.0%
	<b>\$ 88,271,840</b>	<b>\$ 93,828,346</b>	<b>\$ 97,275,704</b>	<b>\$ 94,978,479</b>	<b>1.2%</b>
TRANSFER TO OTHER FUNDS	1,880,935	100,000	5,631,225	600,000	500.0%
OTHER FINANCING USES	0	0	0	0	0.0%
<b>TOTAL GENERAL FUND</b>	<b>\$ 90,152,775</b>	<b>\$ 93,928,346</b>	<b>\$ 102,906,929</b>	<b>\$ 95,578,479</b>	<b>1.8%</b>
<b>OTHER FUNDS:</b>					
ECONOMIC DEVELOPMENT FUND	50,000	0	187,200	0	0.0%
EMERGENCY TELEPHONE SYS FUND	410,358	579,964	579,964	518,143	-10.7%
CONTROLLED SUBSTANCE FUND	104,563	10,000	51,455	11,000	10.0%
FEDERAL ASSET FORFEITURE FUND	249,131	150,624	716,084	80,500	-46.6%
RURAL OPERATING ASSISTANCE	190,216	190,216	190,216	190,216	0.0%
REVALUATION FUND	80,000	100,000	100,000	100,000	0.0%
FIRE DISTRICTS FUND	3,333,625	3,470,323	3,576,306	3,660,275	5.5%
TOURISM FUND	489,742	533,500	540,132	600,000	12.5%
ENTERPRISE FUNDS	5,329,915	5,518,723	5,518,723	5,973,094	8.2%
INTERNAL SERVICE FUND	1,584,850	6,134,200	6,134,200	6,285,000	2.5%
<b>TOTAL OTHER FUNDS</b>	<b>\$ 11,822,400</b>	<b>\$ 16,687,550</b>	<b>\$ 17,594,280</b>	<b>\$ 17,418,228</b>	<b>4.4%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 101,975,175</b>	<b>\$ 110,615,896</b>	<b>\$ 120,501,209</b>	<b>\$ 112,996,707</b>	<b>2.2%</b>

**NASH COUNTY, NORTH CAROLINA**  
**GENERAL FUND**

**EXPENDITURES BY FUNCTION**  
**2019-2020 BUDGET**



*NASH COUNTY, NORTH CAROLINA*

2019-2020 ANNUAL BUDGET  
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2018-2019</u>	<u>APPROVED TAX RATE 2019-2020</u>	<u>INCREASE</u>
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.070	0.070	0.0000
Harrison	0.100	0.100	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1200	0.1200	0.0000
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.100	0.100	0.0000
Salem	0.120	0.120	0.0000
West Mount	0.100	0.130	0.0300 *
Coopers	0.085	0.085	0.0000
Castalia	0.0785	0.1100	0.0315 *
Spring Hope	0.100	0.100	0.0000 *
Middlesex	0.080	0.080	0.0000
Whitakers	0.075	0.085	0.0100 *
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

\* Requesting Tax Rate Increase in FY2019-2020



## **West Mount Volunteer Fire Department**

7955 West Mount Dr. Rocky Mount NC 27803

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**March 25, 2019**

Nash County

Mr. Wayne Outlaw, County Commissioner

120 Washington St

Nashville, NC 27856

### **Re: 2019 – 2020 Budget Needs**

Dear Mr. Outlaw,

I wanted to send you this letter, to express my thoughts on the needs of our fire department. As the Fire Chief, I take pride in knowing my fire department and the needs of my community. I also keep very informed of the trends of the fire service, so that I hopefully never get blindsided.

In knowing the trends of the fire service, we all know that the day of an overabundance amount of volunteers knocking down our doors to volunteer is gone. Nash County nor our fire department is exempt from that trend. I have as a fire chief tried almost everything to recruit more volunteers, and also retain the ones I have. This is a fine art, as today's volunteers are different, as they genuinely want to be at the fire department when they want to be, and at any time they don't want to be there, they just leave. So, it is not only the quantity of volunteers, but the time commitment, and the overall loyalty from today's volunteers are a lot less.

That puts me to the true meaning of this letter. I am at a point that I need to move to add more paid staff, because that is the only way I can guarantee a response. With today's volunteers, and their commitment levels, and the low number of people wanting to volunteer, it is our only direction.

Why? In 2018, we missed 14 mutual-aid calls for help, 3 fire calls of our own, and we failed to respond to 126 EMS type calls.

As a fire chief, I am not willing to repeat that in 2019, and as a County Commissioner, you should not want to either. Mr. Outlaw, as you know, I am a husband and a father, and you are too. What if my family or your family was one of the 143, we did not respond to?

One of the primary reasons we are experiencing the missed calls is that I am the only person, out of my 28-volunteer staff that works within the fire district, and I actually don't work within the fire district, but I do respond from my office in Rocky Mount. With all of that being said, I am not going to even address the significant increase in call volume each year.

April 10, 2019

As a business owner, I also feel that I am extremely conservative, so I am using part-time staff to save our fire department, our citizens, and the County money by not providing benefits. In using well-trained staff from places like Rocky Mount Fire Department on their days off, helps them and us. It gives them a side job, and we reap the benefits of a well-trained staff that does not need health care, and a retirement system, which is a massive saving for us.

I wanted this time to explain to you, what problems our fire department is experiencing, and also the direction we are moving in to fix it. I wanted to also address the funding needs to pay for this increase of staff. In this year's budget, you will be seeing us ask for a .03/100 increase of fire taxes. This will allow us to add the needed staffing and move quickly in fixing our response problems. In all reality, the three (3) cent tax increase will only increase our revenue stream by approximate \$109,000 dollars.

Thank you in advance for your reading this letter, and hopefully helping us move our fire department forward, which will help us increase the protection levels to our common goal, our citizens.

Sincerely,



Johnny Baines

Fire Chief

West Mount Volunteer Fire Department, Inc.

# **Whitakers Volunteer Fire Department**

**104 S.W. Railroad Street**

**P.O. Box 8**

**Whitakers, NC 27891**

**(252) 437-0748**

Ladies and Gentlemen,

Whitakers Volunteer Fire Department, Inc. respectfully submits this request for a one-cent (\$.01) increase in our fire tax rate effective July 1<sup>st</sup>, 2019. Whitakers Volunteer Fire Department, Inc. continuously works to provide a high level of service to the residents, businesses and visitors of the Town of Whitakers and the Davenport Fire District in both Nash and Edgecombe Counties. Over the past decade we have seen a gradual increase in the cost of doing business as a fire department. Thus far, we have been fortunate enough to absorb that cost without requesting more funding from our citizens in the form of a fire tax increase. While we wish that trend could continue, our department has now reached a point where an increase is needed to continue providing a high level of service and insure our personnel's safety remains at the forefront.

We have recently learned that electronic components for the self-contained breathing apparatus (SCBA) we use are no longer being made and a limited number of spare parts are available. The SCBA we currently utilize are between eighteen and twenty years old with all factory warranties expired. Additionally, four other variations of the SCBA have been manufactured since, making our air packs obsolete. We have also learned that the newest edition of NFPA 1981 Standard on Open-Circuit Self-Contained Breathing Apparatus is set to take effect in August of this year. This update will make SCBA's purchased after August 2019 unable to connect to older versions in the event of a down firefighter when the Emergency Buddy Breathing System (EBSS) is utilized between two air packs. With this, it is our intent to replace all nineteen (19) of our SCBA's at one time with a projected order date of July 1<sup>st</sup>, 2019. Estimated cost of this project is approximately one hundred forty thousand dollars (\$140,000.00 US) and would include the SCBA's, air cylinders and NFPA compliant face pieces. Funding this project will require us to seek a low interest loan payable over three to five years. Beyond the SCBA replacement project, we have numerous sets of turn-out gear that are reaching the end of their ten (10) year service life. Four to five sets will need to be purchased in the coming fiscal year to insure the safety of suppression personnel operating inside a structure fire. Additionally, an increase of funding will be needed for communications equipment. With the recent switch to the state V.I.P.E.R. system for emergency service



**Whitakers Volunteer Fire Department**  
**104 S.W. Railroad Street**  
**P.O. Box 8**  
**Whitakers, NC 27891**  
**(252) 437-0748**

communication in Nash County, we must prepare for a battery replacement program at the two to three year mark as well as replacement of accessory equipment and a sustained maintenance plan beyond the factory warranty.

We sincerely appreciate the consideration of this request and hope this document justifies the need for a fire tax rate increase. This increase will move our fire tax to .085 per \$100.00 evaluation of real property in both the Davenport Fire District (rural Nash and Edgecombe Counties) as well as within the Town of Whitakers. If additional information is needed, please feel free to contact President John Taylor or I at your convenience. We thank you for your continued support of emergency services and look forward to continuing to work together to enhance the lives of our citizens and protect the property within our fire district and beyond.

Respectfully submitted,



Brian P. Mutzabaugh, Fire Chief

Whitakers Vol. Fire Dept., Inc.

P.O. Box 8

104 SW Railroad Street

Whitakers, N.C. 27891

[whitakersfire10@gmail.com](mailto:whitakersfire10@gmail.com)

(M) 252-908-1377

(O) 252-437-0748

(F) 252-437-0247



# Castalia Fire Department

**PO Box 212 • 11065 Lancaster Store Road • Castalia, NC 27816**  
**Phone: (252) 459-4777 • Emergency: Dial 911**

April 15, 2019

Nash County Commissioners,  
Nash County Fire Marshal Office,

The Castalia Volunteer Fire Department is requesting a tax increase of **3¢**. The increase will help cover expenses of the new radio system and part time personnel. The enclosed budget accounts for the increase.

This will bring our current tax rate from .0785 to .11. Thank you in advance for your support in this matter.

If you have any questions, please contact me at 919-818-6238.

Thank you,

A.C. Daniels  
President



**GENERAL GOVERNMENT****General Fund Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	80,269	81,080	81,080	80,250	-1.0%
LOCAL	57,742	0	0	80,000	100.0%
CHARGES & FEES	568,764	472,000	493,055	523,086	10.8%
GENERAL FUND	0	8,740,450	9,272,865	9,141,135	4.6%
<b>TOTAL</b>	<b>\$ 706,775</b>	<b>9,293,530</b>	<b>9,847,000</b>	<b>9,824,471</b>	<b>5.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 5,027,102	5,654,842	5,800,101	5,928,539	4.8%
PROFESSIONAL SERVICES	280,006	185,000	185,000	150,000	-18.9%
SUPPLIES & OPERATIONS	2,666,574	3,106,688	3,342,309	3,181,536	2.4%
CAPITAL OUTLAY	761,451	297,000	455,927	504,396	69.8%
CONTRACTS & GRANTS	52,350	50,000	63,663	60,000	20.0%
<b>TOTAL</b>	<b>\$ 8,787,483</b>	<b>9,293,530</b>	<b>9,847,000</b>	<b>9,824,471</b>	<b>5.7%</b>

**EMPLOYEES:**

FULL TIME	60.00	61.50	62.50	63.50	3.3%
PART TIME	2.00	2.00	1.70	1.70	-15.0%
<b>TOTAL</b>	<b>62.00</b>	<b>63.50</b>	<b>64.20</b>	<b>65.20</b>	<b>2.7%</b>

**SIGNIFICANT CHANGES:**

The General Government function provides the administrative support for county government. This function includes the Board of Commissioners, County Manager, Finance, Human Resources, Tax Administration, Board of Elections, Register of Deeds, Management Information Services, Public Buildings, Court Facilities and Administrative Operations for County Buildings and Improvements. The following pages explain each fund and changes for next year.

**GOVERNING BODY****General Fund 0104110**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	120,468	120,468	121,865	1.2%
<b>TOTAL</b>	<b>\$ 0</b>	<b>120,468</b>	<b>120,468</b>	<b>121,865</b>	<b>1.2%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 69,883	73,383	73,383	78,130	6.5%
SUPPLIES & OPERATIONS	39,318	47,085	47,085	43,735	-7.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 109,201</b>	<b>120,468</b>	<b>120,468</b>	<b>121,865</b>	<b>1.2%</b>

**SIGNIFICANT CHANGES:**

The Governing Body budget includes costs associated with the Board of Commissioners.

**ADMINISTRATION****General Fund 0104120**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	686,232	686,232	725,180	5.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>686,232</b>	<b>686,232</b>	<b>725,180</b>	<b>5.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 610,623	638,397	638,397	680,665	6.6%
SUPPLIES & OPERATIONS	40,404	47,835	47,835	44,515	-6.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 651,027</b>	<b>686,232</b>	<b>686,232</b>	<b>725,180</b>	<b>5.7%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Administration budget includes costs for the County Manager's office, which includes the County Manager, Assistant County Manager, Administrative Assistant/Clerk to the Board and Grants and Intergovernmental Relations. The FY19-20 budget for salaries and benefits increased due to cost of living and related benefit adjustments.

**FINANCE****General Fund 0104130**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	605,889	610,023	643,738	6.2%
<b>TOTAL</b>	<b>\$ 0</b>	<b>605,889</b>	<b>610,023</b>	<b>643,738</b>	<b>6.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 532,535	577,094	577,094	616,043	6.7%
SUPPLIES & OPERATIONS	20,374	28,795	32,929	27,695	-3.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 552,909</b>	<b>605,889</b>	<b>610,023</b>	<b>643,738</b>	<b>6.2%</b>

**EMPLOYEES:**

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Finance Department provides general accounting and payroll services to all county departments. General accounting includes recording and reporting receipts, expenditures, payables, investments, debt service, budgeting, internal controls and purchasing/surplus of equipment and vehicles. In addition, the Finance office is responsible for the County's annual Finance Audit, preparation of budget documents and other financial reports as required. The FY19-20 budget for salaries and benefits increased due to cost of living and related benefit adjustments.

**DISASTER RECOVERY COST****General Fund 0104131**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	200,000	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	160,000	0	0.0%
SUPPLIES & OPERATIONS	0	0	40,000	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This budget was set-up in to record expenditures associated with Hurricane Florence. No funds budgeted for FY19-20.



**HUMAN RESOURCES****General Fund 0104135**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	239,663	257,663	312,806	30.5%
<b>TOTAL</b>	<b>\$ 0</b>	<b>239,663</b>	<b>257,663</b>	<b>312,806</b>	<b>30.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 229,089	223,863	223,863	287,756	28.5%
SUPPLIES & OPERATIONS	12,266	15,800	33,800	25,050	58.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 241,355</b>	<b>239,663</b>	<b>257,663</b>	<b>312,806</b>	<b>30.5%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.00	3.00	4.00	33.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>33.3%</b>

**SIGNIFICANT CHANGES:**

The Human Resource Department is responsible for maintaining county benefits, personnel records, and the county's pay and classification system and hiring system. The FY19-20 budget for salaries and benefits increased due to the transfer of Processing Assistant IV position from Home Health budget and cost of living and related benefit adjustments. Operations increased for approved tuition reimbursements to qualified employees.

**TAX****General Fund 0104140**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,825,618	1,829,503	1,862,325	2.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,825,618</b>	<b>1,829,503</b>	<b>1,862,325</b>	<b>2.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 1,295,365	1,440,832	1,440,832	1,472,115	2.2%
SUPPLIES & OPERATIONS	349,128	384,786	379,906	380,210	-1.2%
CAPITAL OUTLAY	0	0	8,765	10,000	100.0%
<b>TOTAL</b>	<b>\$ 1,644,493</b>	<b>1,825,618</b>	<b>1,829,503</b>	<b>1,862,325</b>	<b>2.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	20.00	21.00	22.00	22.00	4.8%
PART TIME	0.70	0.70	0.40	0.40	-42.9%
<b>TOTAL</b>	<b>20.70</b>	<b>21.70</b>	<b>22.40</b>	<b>22.40</b>	<b>3.2%</b>

**SIGNIFICANT CHANGES:**

The Tax Office is responsible for valuation and collection of taxes. FY19-20 budget for salaries and benefits increased 2.2% due to retirement and replacement of the Tax Administrator at the position hiring rate offset by cost of living and related benefit adjustments. Capital outlay of \$10,000 is to purchase a state surplus vehicle for Real Property Appraiser.

**LEGAL SERVICES****General Fund 0104150**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	185,000	185,000	150,000	-18.9%
<b>TOTAL</b>	<b>\$ 0</b>	<b>185,000</b>	<b>185,000</b>	<b>150,000</b>	<b>-18.9%</b>

**EXPENSES:**

PROFESSIONAL SERVICES	\$ 280,006	185,000	185,000	150,000	-18.9%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 280,006</b>	<b>185,000</b>	<b>185,000</b>	<b>150,000</b>	<b>-18.9%</b>

**SIGNIFICANT CHANGES:**

The Legal Services budget includes the cost of the County Attorney for general legal costs.

**COURT FACILITIES****General Fund 0104160**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	89,349	83,000	83,000	88,000	6.0%
GENERAL FUND	0	200,800	230,300	211,992	5.6%
<b>TOTAL</b>	<b>\$ 89,349</b>	<b>283,800</b>	<b>313,300</b>	<b>299,992</b>	<b>5.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 2,250	0	0	2,400	100.0%
SUPPLIES & OPERATIONS	177,893	283,800	288,300	297,592	4.9%
CAPITAL OUTLAY	0	0	25,000	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 180,143</b>	<b>283,800</b>	<b>313,300</b>	<b>299,992</b>	<b>5.7%</b>

**SIGNIFICANT CHANGES:**

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for the Nash County Courthouse and Court Facilities. The increase in the FY19-20 budget for salaries and benefits is for the Jury Commission funded every other year. The increase in supplies and operations is primarily due to anticipated increases in utilities and service maintenance contracts necessary for the new courthouse.

**ADMINISTRATION BUILDING****General Fund 0104165**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	945,949	962,519	1,032,121	9.1%
<b>TOTAL</b>	<b>\$ 0</b>	<b>945,949</b>	<b>962,519</b>	<b>1,032,121</b>	<b>9.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 526,450	621,399	604,550	671,561	8.1%
SUPPLIES & OPERATIONS	297,401	279,550	297,008	321,060	14.8%
CAPITAL OUTLAY	30,300	45,000	60,961	39,500	-12.2%
<b>TOTAL</b>	<b>\$ 854,151</b>	<b>945,949</b>	<b>962,519</b>	<b>1,032,121</b>	<b>9.1%</b>

**EMPLOYEES:**

FULL TIME	9.00	9.50	9.50	9.50	0.0%
PART TIME	0.80	0.80	0.80	0.80	0.0%
<b>TOTAL</b>	<b>9.80</b>	<b>10.30</b>	<b>10.30</b>	<b>10.30</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Administration Building budget includes the cost to maintain the Administrative Building. The FY19-20 budget includes full year of new Co Engineer employee, reclassification of Lead Custodian position, and cost of living and related benefit adjustments. Capital outlay includes \$19,500 for a state surplus crew cab truck and \$20,000 for leak protection system for UST diesel tank.

**ELECTION OPERATIONS****General Fund 0104170**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	57,742	0	0	80,000	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	282,307	282,307	363,479	28.8%
<b>TOTAL</b>	<b>\$ 57,742</b>	<b>282,307</b>	<b>282,307</b>	<b>443,479</b>	<b>57.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 186,172	205,207	205,207	222,924	8.6%
SUPPLIES & OPERATIONS	62,550	77,100	77,100	68,700	-10.9%
CAPITAL OUTLAY	0	0	0	151,855	100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 248,722</b>	<b>282,307</b>	<b>282,307</b>	<b>443,479</b>	<b>57.1%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
<b>TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Election Operations budget covers costs associated with daily operations of the election office. Salaries and benefits increased 8.6% due to FY19-20 cost of living and related benefits and a monthly stipend for Board Members instead of operations reimbursement to cover meetings and travel. Capital outlay includes funding for 36 Voting Tabulator Machines.

**ELECTION COSTS****General Fund 0104171**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	163,880	163,880	234,865	43.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>163,880</b>	<b>163,880</b>	<b>234,865</b>	<b>43.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 73,792	75,680	77,788	118,415	56.5%
SUPPLIES & OPERATIONS	77,047	88,200	86,092	116,450	32.0%
CAPITAL OUTLAY	50,000	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 200,839</b>	<b>163,880</b>	<b>163,880</b>	<b>234,865</b>	<b>43.3%</b>

**SIGNIFICANT CHANGES:**

This department budget is set-up to cover election costs. The FY17-18 budget included the October and November Municipal Elections in the Fall of 2017 and the primary election scheduled for the Spring of 2018. The FY18-19 budget included estimates for the 2018 General Election in November 2018. The FY19-20 budget includes estimates to cover the October and November Municipal Elections in the Fall of 2019 and the Presidential Primary Election.

**REGISTER OF DEEDS****General Fund 0104180**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	450,140	369,000	390,055	407,377	10.4%
GENERAL FUND	0	(16,509)	(16,509)	(5,944)	-64.0%
<b>TOTAL</b>	<b>\$ 450,140</b>	<b>352,491</b>	<b>373,546</b>	<b>401,433</b>	<b>13.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 274,221	294,701	294,701	315,066	6.9%
SUPPLIES & OPERATIONS	121,851	57,790	78,845	86,367	49.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 396,072</b>	<b>352,491</b>	<b>373,546</b>	<b>401,433</b>	<b>13.9%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Register of Deeds office is the official recording and filing office for all legal documents for real and personal property and provides documents and services for birth, death and marriage records. The FY19-20 budget increase for salaries and benefits are due to cost of living and related benefit adjustments. The increase in supplies and operations in FY19-20 is due to budgeted use of automation funds to cover 20 years back scanning birth images from 1968 - 1987.



**MANAGEMENT INFORMATION SERVICES****General Fund 0104210**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	632,790	632,790	655,762	3.6%
<b>TOTAL</b>	<b>\$ 0</b>	<b>632,790</b>	<b>632,790</b>	<b>655,762</b>	<b>3.6%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 464,625	571,340	571,340	617,062	8.0%
SUPPLIES & OPERATIONS	21,900	61,450	61,450	38,700	-37.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 486,525</b>	<b>632,790</b>	<b>632,790</b>	<b>655,762</b>	<b>3.6%</b>

<b>EMPLOYEES:</b>					
FULL TIME	7.10	7.10	7.10	7.10	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This department provides data processing, networking and telephone services county-wide to include program development, system analysis and installment of new technology equipment and software. The FY19-20 budget for salaries and benefits increased due to reclassification of Network Engineer position and cost of living and related benefit adjustments. Supplies and operations decreased primarily due to reduced professional services needs.

**TECHNOLOGY****General Fund 0104211**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,002,920	1,047,418	971,604	-3.1%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,002,920</b>	<b>1,047,418</b>	<b>971,604</b>	<b>-3.1%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	563,137	740,920	787,084	783,576	5.8%
CAPITAL OUTLAY	438,602	212,000	196,671	128,028	-39.6%
CONTRACTS & GRANTS	52,350	50,000	63,663	60,000	20.0%
<b>TOTAL</b>	<b>\$ 1,054,089</b>	<b>1,002,920</b>	<b>1,047,418</b>	<b>971,604</b>	<b>-3.1%</b>

**SIGNIFICANT CHANGES:**

This division of Management Information Services is setup for networking system analysis, internal controls and technology equipment/software maintenance. The FY19-20 budget for supplies and operations decreased due to necessary firewalls, malware, software and security purchases in the FY18-19 budget. The capital outlay budget includes \$35,000 to replace eight port switches, \$50,000 for KACE Endpoint Management System and \$48,028 to upgrade audio visual equipment in Commissioner Romm.

**IT PEG SUPPLEMENTAL GRANT****General Fund 0104212**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	80,269	81,080	81,080	80,250	-1.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	6,826	7,576	57,985	749.5%
<b>TOTAL</b>	<b>\$ 80,269</b>	<b>87,906</b>	<b>88,656</b>	<b>138,235</b>	<b>57.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 56,414	66,946	66,946	70,902	5.9%
SUPPLIES & OPERATIONS	15,127	20,960	21,710	17,320	-17.4%
CAPITAL OUTLAY	0	0	0	50,013	100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 71,541</b>	<b>87,906</b>	<b>88,656</b>	<b>138,235</b>	<b>57.3%</b>

**EMPLOYEES:**

FULL TIME	0.90	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This budget was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The salary and benefits increase in FY19-20 is due to cost of living and related benefit adjustments. Capital outlay includes \$50,013 for upgrade of technology for broadcasting.

**PUBLIC BUILDINGS****General Fund 0104260**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	29,275	20,000	20,000	27,709	38.5%
GENERAL FUND	0	363,230	429,885	484,661	33.4%
<b>TOTAL</b>	<b>\$ 29,275</b>	<b>383,230</b>	<b>449,885</b>	<b>512,370</b>	<b>33.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	340,522	343,230	413,635	387,370	12.9%
CAPITAL OUTLAY	70,126	40,000	36,250	125,000	212.5%
<b>TOTAL</b>	<b>\$ 410,648</b>	<b>383,230</b>	<b>449,885</b>	<b>512,370</b>	<b>33.7%</b>

**SIGNIFICANT CHANGES:**

The Public Buildings budget includes cost associated with County Buildings including the Senior Center, Sheriff's Office, Jail, Agricultural Building, Health Buildings and the Probation Office. FY19-20 budget for capital includes \$125,000 for upgrade of the Sheriff's office elevator to allow continuous use.

**COUNTY CAPITAL IMPROVEMENTS****General Fund 0104261**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	8,947	130,427	0	-100.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>8,947</b>	<b>130,427</b>	<b>0</b>	<b>-100.0%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	\$ 8,947	8,947	2,147	0	-100.0%
CAPITAL OUTLAY	172,423	0	128,280	0	0.0%
<b>TOTAL</b>	<b>\$ 181,370</b>	<b>8,947</b>	<b>130,427</b>	<b>0</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

No items budgeted in FY19-20 Capital Improvements budget.

**NON-DEPARTMENTAL COSTS****General Fund 0104290**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	1,486,440	1,513,383	1,318,696	-11.3%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,486,440</b>	<b>1,513,383</b>	<b>1,318,696</b>	<b>-11.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 705,683	866,000	866,000	775,500	-10.5%
SUPPLIES & OPERATIONS	518,709	620,440	647,383	543,196	-12.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,224,392</b>	<b>1,486,440</b>	<b>1,513,383</b>	<b>1,318,696</b>	<b>-11.3%</b>

**SIGNIFICANT CHANGES:**

Non-Departmental costs include various county-wide costs not specific to particular departments. The decrease in FY19-20 budget for salaries and benefits is due to the decreased health insurance cost for retirees. Pre-65 Retirees insurance was placed on individual ACA Market Place Plans considering the State Health Plan only allows Nash County active employees. The decrease in supplies and operations is due to the decrease in General Liability Insurance based on the revised agreement and reduced unemployment claims.



**PUBLIC SAFETY****General Fund****Summary**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	186,667	100.0%
STATE	205,289	85,000	308,035	185,772	118.6%
LOCAL	711,381	842,229	909,171	837,892	-0.5%
CHARGES & FEES	4,565,656	4,706,600	4,706,600	4,342,831	-7.7%
GENERAL FUND	0	18,545,709	18,770,781	18,869,375	1.7%
<b>TOTAL</b>	<b>\$ 5,482,326</b>	<b>24,179,538</b>	<b>24,694,587</b>	<b>24,422,537</b>	<b>1.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 16,448,000	17,969,688	18,000,705	19,244,557	7.1%
SUPPLIES & OPERATIONS	4,337,992	4,609,211	4,736,948	4,410,562	-4.3%
CAPITAL OUTLAY	493,612	1,188,924	1,410,396	357,400	-69.9%
CONTRACTS & GRANTS	482,241	411,715	546,538	410,018	-0.4%
<b>TOTAL</b>	<b>\$ 21,761,845</b>	<b>24,179,538</b>	<b>24,694,587</b>	<b>24,422,537</b>	<b>1.0%</b>

**EMPLOYEES:**

FULL TIME	265.35	269.35	271.05	274.50	1.9%
PART TIME	9.55	9.94	10.45	11.05	11.2%
<b>TOTAL</b>	<b>274.90</b>	<b>279.29</b>	<b>281.50</b>	<b>285.55</b>	<b>2.2%</b>

**SIGNIFICANT CHANGES:**

The Public Safety function includes the Sheriff's Department, Court Security, School Resource Officers, Jail, Emergency Communications, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services and Animal Control. In addition to County funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. The following pages explain each fund and changes for next year.



	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	74,484	0	13,478	0	0.0%
LOCAL	29,175	0	66,942	0	0.0%
CHARGES & FEES	404,471	410,600	410,600	388,231	-5.4%
GENERAL FUND	0	6,074,602	6,116,659	6,303,802	3.8%
<b>TOTAL</b>	<b>\$ 508,130</b>	<b>6,485,202</b>	<b>6,607,679</b>	<b>6,692,033</b>	<b>3.2%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 4,563,374	4,910,068	4,854,838	5,389,410	9.8%
SUPPLIES & OPERATIONS	1,199,081	1,269,584	1,367,118	1,226,123	-3.4%
CAPITAL OUTLAY	269,498	305,550	293,453	76,500	-75.0%
CONTRACTS & GRANTS	16,928	0	92,270	0	0.0%
<b>TOTAL</b>	<b>\$ 6,048,881</b>	<b>6,485,202</b>	<b>6,607,679</b>	<b>6,692,033</b>	<b>3.2%</b>

<b>EMPLOYEES:</b>					
FULL TIME	67.00	68.00	68.00	71.60	5.3%
PART TIME	0.50	0.50	0.50	0.60	0.0%
<b>TOTAL</b>	<b>67.50</b>	<b>68.50</b>	<b>68.50</b>	<b>72.20</b>	<b>5.4%</b>

**SIGNIFICANT CHANGES:**

The Sheriff budget consists of all law enforcement and civil process operations of the Sheriff's Office. The salary and benefits increase of 9.3% consists of full time Civilian Evidence Technician position, one new Deputy Sheriff position, assuming a previously grant funded Deputy Sheriff Lieutenant and two 30% FTE Deputy positions (Grant Match), additional part time hours for retired Deputy, reclassification of two positions and cost of living and related benefit adjustments. The FY19-20 capital is for the purchase of 3 replacement vehicles.

**COURT SECURITY****General Fund 0104311**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	1,084,004	1,139,234	1,205,088	11.2%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,084,004</b>	<b>1,139,234</b>	<b>1,205,088</b>	<b>11.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 909,977	1,084,004	1,139,234	1,205,088	11.2%
<b>TOTAL</b>	<b>\$ 909,977</b>	<b>1,084,004</b>	<b>1,139,234</b>	<b>1,205,088</b>	<b>11.2%</b>

**EMPLOYEES:**

FULL TIME	14.00	17.00	17.00	17.00	0.0%
PART TIME	0.50	0.50	0.50	1.00	100.0%
<b>TOTAL</b>	<b>14.50</b>	<b>17.50</b>	<b>17.50</b>	<b>18.00</b>	<b>2.9%</b>

**SIGNIFICANT CHANGES:**

The increase in the FY19-20 salary and benefits is due to the addition of part time hours for a Deputy position for security in the old courthouse entry area and cost of living and related benefit adjustments.

**HIGHWAY SAFETY GRANT****General Fund 0104312**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	190,657	87,772	100.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>190,657</b>	<b>87,772</b>	<b>100.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	0	87,382	87,772	100.0%
SUPPLIES & OPERATIONS	0	0	51,500	0	0.0%
CAPITAL OUTLAY	0	0	51,775	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>190,657</b>	<b>87,772</b>	<b>100.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.00	0.00	1.70	1.40	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.70</b>	<b>1.40</b>	<b>100.0%</b>

**SIGNIFICANT CHANGES:**

Highway Safety Grant approved in FY18-19 included 85% coverage the first year for salary and benefits of two Deputy positions, operational supplies and two vehicles. The Grant Match of 15% was covered in Federal Asset Forfeiture funds. Grant funding in FY19-20 covers 70% of expenditures with the Grant Match of 30% paid from the Sheriff budget.

**SHERIFF'S JUSTICE GRANT****General Fund 0104316**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	74,900	75,040	75,040	37,185	-50.4%
GENERAL FUND	0	1,127	1,127	26,240	2228.3%
<b>TOTAL</b>	<b>\$ 74,900</b>	<b>76,167</b>	<b>76,167</b>	<b>63,425</b>	<b>-16.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 60,748	66,264	66,264	63,425	-4.3%
SUPPLIES & OPERATIONS	5,841	9,903	9,903	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 66,589</b>	<b>76,167</b>	<b>76,167</b>	<b>63,425</b>	<b>-16.7%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

This was a two year grant from October 2016 through September 2018 from The Governor's Crime Commission working with My Sister's House. The County share of the grant is for \$75,040 for each year. The grant was approved for a third year through September 2019 and has been written for continuation of fund and services in FY19-20.

**SCHOOL RESOURCE OFFICERS - NRMS****General Fund 0104318**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	270,740	362,801	362,801	379,300	4.5%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 270,740</b>	<b>362,801</b>	<b>362,801</b>	<b>379,300</b>	<b>4.5%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 306,831	333,151	333,151	352,780	5.9%
SUPPLIES & OPERATIONS	14,925	29,650	29,650	26,520	-10.6%
<b>TOTAL</b>	<b>\$ 321,756</b>	<b>362,801</b>	<b>362,801</b>	<b>379,300</b>	<b>4.5%</b>
<b>EMPLOYEES:</b>					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Nash Rocky Mount Schools funds the School Resource Officers' Program based on an annual contract agreement. Increases are due to cost of living and related benefit adjustments.

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	186,667	100.0%
STATE	66,988	50,000	50,000	63,000	26.0%
LOCAL	141,746	210,000	210,000	226,000	7.6%
GENERAL FUND	0	4,220,293	4,229,304	4,098,416	-2.9%
<b>TOTAL</b>	<b>\$ 208,734</b>	<b>4,480,293</b>	<b>4,489,304</b>	<b>4,574,083</b>	<b>2.1%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 2,585,662	2,863,593	2,863,593	2,986,643	4.3%
SUPPLIES & OPERATIONS	1,572,110	1,616,700	1,615,712	1,587,440	-1.8%
CAPITAL OUTLAY	46,370	0	9,999	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 4,204,142</b>	<b>4,480,293</b>	<b>4,489,304</b>	<b>4,574,083</b>	<b>2.1%</b>

<b>EMPLOYEES:</b>					
FULL TIME	52.00	52.00	52.00	52.00	0.0%
PART TIME	0.00	0.39	0.90	0.90	0.0%
<b>TOTAL</b>	<b>52.00</b>	<b>52.39</b>	<b>52.90</b>	<b>52.90</b>	<b>1.0%</b>

**SIGNIFICANT CHANGES:**

Jail budget consists of Detention Officers and operations of the jail. The FY19-20 increase in salaries and benefits is due to addition of part time hours and cost of living and related benefit adjustments offset by employee turnover with new employees paid at hiring rate. Operating expenditures decreased slightly due to estimated needs for medical services, food & provisions, adult detention and juvenile detention based on historical trends.

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	9,646	8,000	8,000	2,000	-75.0%
GENERAL FUND	0	93,999	93,999	103,637	10.3%
<b>TOTAL</b>	<b>\$ 9,646</b>	<b>101,999</b>	<b>101,999</b>	<b>105,637</b>	<b>3.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 55,358	58,499	58,499	61,617	5.3%
SUPPLIES & OPERATIONS	38,374	43,500	43,500	44,020	1.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 93,732</b>	<b>101,999</b>	<b>101,999</b>	<b>105,637</b>	<b>3.6%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Court E.M.P.A.C.T. Program (Court Electronic Monitoring Protection and Crime Tracking) houses the position which coordinates with the jail and courts to expedite processing of inmates through the judicial system by use of electronic monitoring devices. The increase in salaries and benefits is due to cost of living and related benefit adjustments.

**EMERGENCY COMMUNICATIONS****General Fund 0104330**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	22,320	21,888	21,888	22,907	4.7%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	2,127,893	2,128,893	1,821,223	-14.4%
<b>TOTAL</b>	<b>\$ 22,320</b>	<b>2,149,781</b>	<b>2,150,781</b>	<b>1,844,130</b>	<b>-14.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,456,486	1,630,120	1,573,755	1,749,759	7.3%
SUPPLIES & OPERATIONS	111,475	137,840	103,658	94,371	-31.5%
CAPITAL OUTLAY	0	381,821	473,368	0	-100.0%
<b>TOTAL</b>	<b>\$ 1,567,961</b>	<b>2,149,781</b>	<b>2,150,781</b>	<b>1,844,130</b>	<b>-14.2%</b>

**EMPLOYEES:**

FULL TIME	25.35	25.35	25.35	25.50	0.6%
PART TIME	0.75	0.75	0.75	0.75	0.0%
<b>TOTAL</b>	<b>26.10</b>	<b>26.10</b>	<b>26.10</b>	<b>26.25</b>	<b>0.6%</b>

**SIGNIFICANT CHANGES:**

Emergency Communications consists of staff and operations of the 911 Center. The FY19-20 salaries and benefits budget increased due to additional hours for 911 operations related to County CAD Coordinator and cost of living and related benefit adjustments while operational expenditures increased due to service maintenance contracts. The purchase of a CAD/Records Management System/Jail Management System is shown in FY18-19 capital outlay.



**FIRE & RESCUE SERVICES****General Fund 0104340**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	235,660	235,660	235,660	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>0.0%</b>

**EXPENSES:**

FIRE SERVICES	\$ 72,000	72,000	72,000	72,000	0.0%
RESCUE SERVICES	156,800	156,800	156,800	156,800	0.0%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
<b>TOTAL</b>	<b>\$ 235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>235,660</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Fire & Rescue Services budget reflects annual allotments for volunteer fire departments and funding for Rescue Services. There are no significant changes in the FY19-20 budget.

**FORESTRY****General Fund 0104345**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	102,555	102,555	105,358	2.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>102,555</b>	<b>102,555</b>	<b>105,358</b>	<b>2.7%</b>

**EXPENSES:**

CONTRACTS & GRANTS	\$ 106,085	102,555	102,555	105,358	2.7%
<b>TOTAL</b>	<b>\$ 106,085</b>	<b>102,555</b>	<b>102,555</b>	<b>105,358</b>	<b>2.7%</b>

**SIGNIFICANT CHANGES:**

The Forestry program subsidizes the State Forestry Service. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%. The FY19-20 budget increased by \$2,803.

**MEDICAL EXAMINER****General Fund 0104360**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	85,000	95,000	80,000	-5.9%
<b>TOTAL</b>	<b>\$ 0</b>	<b>85,000</b>	<b>95,000</b>	<b>80,000</b>	<b>-5.9%</b>

**EXPENSES:**

PROFESSIONAL SERVICES	\$ 91,900	85,000	95,000	80,000	-5.9%
<b>TOTAL</b>	<b>\$ 91,900</b>	<b>85,000</b>	<b>95,000</b>	<b>80,000</b>	<b>-5.9%</b>

**SIGNIFICANT CHANGES:**

Medical Examiner expenditures consist of costs for autopsies and investigation fees.

**EMERGENCY SERVICES****General Fund 0104370**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	63,817	35,000	53,900	35,000	0.0%
LOCAL	22,500	22,500	22,500	22,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	588,015	612,938	628,916	7.0%
<b>TOTAL</b>	<b>\$ 86,317</b>	<b>645,515</b>	<b>689,338</b>	<b>686,416</b>	<b>6.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 523,617	570,855	570,855	610,751	7.0%
SUPPLIES & OPERATIONS	60,690	59,660	59,660	60,665	1.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	27,818	15,000	58,823	15,000	0.0%
<b>TOTAL</b>	<b>\$ 612,125</b>	<b>645,515</b>	<b>689,338</b>	<b>686,416</b>	<b>6.3%</b>

**EMPLOYEES:**

FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.80	0.80	0.80	0.80	0.0%
<b>TOTAL</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Emergency Services department includes Fire Marshall and Emergency Management responsible for initiating and coordinating disaster and emergency preparation, response, recovery and mitigation operations; ensuring the requirements of the NC State Building Code: Fire Prevention Code are enforced; and providing general and technical assistance to the county fire and rescue departments with training, administration and budgets, Insurance Public Protection Classification rating and fire investigations. The FY19-20 budget is increasing 6.3% due to cost of living and related benefit adjustments with no significant changes in operating supplies.

**EMERGENCY MEDICAL SERVICES****General Fund 0104375**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	150,000	150,000	150,000	150,000	0.0%
CHARGES & FEES	4,135,593	4,275,000	4,275,000	3,944,000	-7.7%
GENERAL FUND	0	3,579,275	3,662,126	3,852,861	7.6%
<b>TOTAL</b>	<b>\$ 4,285,593</b>	<b>8,004,275</b>	<b>8,087,126</b>	<b>7,946,861</b>	<b>-0.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 5,728,000	6,184,753	6,184,753	6,449,737	4.3%
SUPPLIES & OPERATIONS	1,155,474	1,259,469	1,263,342	1,192,224	-5.3%
CAPITAL OUTLAY	177,744	501,553	581,801	250,900	-50.0%
CONTRACTS & GRANTS	95,750	58,500	57,230	54,000	-7.7%
<b>TOTAL</b>	<b>\$ 7,156,968</b>	<b>8,004,275</b>	<b>8,087,126</b>	<b>7,946,861</b>	<b>-0.7%</b>

**EMPLOYEES:**

FULL TIME	89.00	89.00	89.00	89.00	0.0%
PART TIME	7.00	7.00	7.00	7.00	0.0%
<b>TOTAL</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The FY19-20 budget for salaries and benefits increased due to the cost of living and related benefit adjustments offset by employee turnover with new employees paid at hiring rate. Operational expenditures has no significant changes. The FY19-20 budget for capital outlay includes \$120,000 for the first finance payment of 5 ambulance remounts (estimated cost \$450,000) with financing anticipated over a 4 year period and \$130,900 to replace 28 laptops.

**ANIMAL CONTROL****General Fund 0104380**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	15,946	13,000	13,000	8,600	-33.8%
GENERAL FUND	0	353,286	353,286	408,174	15.5%
<b>TOTAL</b>	<b>\$ 15,946</b>	<b>366,286</b>	<b>366,286</b>	<b>416,774</b>	<b>13.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 257,947	268,381	268,381	287,575	7.2%
SUPPLIES & OPERATIONS	88,122	97,905	97,905	99,199	1.3%
CAPITAL OUTLAY	0	0	0	30,000	100.0%
<b>TOTAL</b>	<b>\$ 346,069</b>	<b>366,286</b>	<b>366,286</b>	<b>416,774</b>	<b>13.8%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Animal Control Program, which is a division of the Health Department, reflects an overall increase of 13.8% due to cost of living and related benefit adjustments and capital outlay consisting of \$23,00 for new Animal Control truck and \$7,000 to repair, paint and mount existing box on new truck.



**ECONOMIC & PHYSICAL DEVELOPMENT****General Fund****Summary**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	125,892	194,139	198,942	145,479	-25.1%
LOCAL	131,028	129,785	132,733	134,985	4.0%
CHARGES & FEES	594,556	404,319	417,319	407,794	0.9%
GENERAL FUND	0	2,262,058	2,772,660	2,512,835	11.1%
<b>TOTAL</b>	<b>\$ 851,476</b>	<b>2,990,301</b>	<b>3,521,654</b>	<b>3,201,093</b>	<b>7.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,231,038	1,415,385	1,421,354	1,649,209	16.5%
SUPPLIES & OPERATIONS	219,168	285,878	295,504	363,428	27.1%
CAPITAL OUTLAY	45,118	152,311	375,620	0	-100.0%
CONTRACTS & GRANTS	1,057,127	1,136,727	1,429,176	1,188,456	4.6%
<b>TOTAL</b>	<b>\$ 2,552,451</b>	<b>2,990,301</b>	<b>3,521,654</b>	<b>3,201,093</b>	<b>7.0%</b>

**EMPLOYEES:**

FULL TIME	23.00	23.00	23.00	24.00	4.3%
PART TIME	2.45	3.18	3.18	3.18	0.0%
<b>TOTAL</b>	<b>25.45</b>	<b>26.18</b>	<b>26.18</b>	<b>27.18</b>	<b>3.8%</b>

**SIGNIFICANT CHANGES:**

The Economic and Physical Development function includes the Planning & Inspections Department, Cooperative Extension Service, Soil and Water Conservation Service, Rural Transportation Planning, Economic Development operations and Rocky Mount-Wilson Airport Authority.



**AIRPORT****General Fund 0104530**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	175,572	268,458	47,857	-72.7%
<b>TOTAL</b>	<b>\$ 0</b>	<b>175,572</b>	<b>268,458</b>	<b>47,857</b>	<b>-72.7%</b>

**EXPENSES:**

CAPITAL OUTLAY	\$ 0	127,715	220,601	0	-100.0%
CONTRACTS & GRANTS	47,857	47,857	47,857	47,857	0.0%
<b>TOTAL</b>	<b>\$ 47,857</b>	<b>175,572</b>	<b>268,458</b>	<b>47,857</b>	<b>-72.7%</b>

**SIGNIFICANT CHANGES:**

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The FY19-20 budget decreased from FY18-19 for capital outlay. The capital requested for FY18-19 included matching grant funding for full farm mitigation, self service fuel farm and runway rehabilitation construction.

**REGIONAL TRANSPORTATION PLANNING (RTP) General Fund 0104531**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	73,738	112,039	112,039	112,039	0.0%
CHARGES & FEES	21,361	28,819	28,819	27,144	-5.8%
GENERAL FUND	0	(648)	(648)	866	-233.6%
<b>TOTAL</b>	<b>\$ 95,099</b>	<b>140,210</b>	<b>140,210</b>	<b>140,049</b>	<b>-0.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 69,999	77,758	78,852	84,234	8.3%
SUPPLIES & OPERATIONS	22,174	62,452	61,358	55,815	-10.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	\$ 0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 92,173</b>	<b>140,210</b>	<b>140,210</b>	<b>140,049</b>	<b>-0.1%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.50	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

NC DOT provides 80% funding for a Rural Transportation Planner and operations of the RPO in Nash, Edgecombe, Wilson and Johnston Counties. The four counties share the remaining 20% cost. Nash County serves as the lead county in the RPO. The FY19-20 budget continues from FY18-19 to reflect funding for a consultant for traffic or design type studies.

**PLANNING AND DEVELOPMENT****General Fund 0104910**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	21,890	39,000	52,000	29,000	-25.6%
GENERAL FUND	0	323,571	323,571	337,247	4.2%
<b>TOTAL</b>	<b>\$ 21,890</b>	<b>362,571</b>	<b>375,571</b>	<b>366,247</b>	<b>1.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 284,075	311,921	316,796	308,997	-0.9%
SUPPLIES & OPERATIONS	33,558	50,650	58,775	57,250	13.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 317,633</b>	<b>362,571</b>	<b>375,571</b>	<b>366,247</b>	<b>1.0%</b>

**EMPLOYEES:**

FULL TIME	3.75	3.75	3.75	3.75	0.0%
PART TIME	0.40	0.40	0.40	0.40	0.0%
<b>TOTAL</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Planning Department includes the functions of zoning and land use regulations, including the regulations of storm water rules and cell towers. The decrease in salaries and benefits is due to retirement of a long term employee with replacement paid at lower rate, shifting of current staff offset by cost of living and related benefit adjustments.

**INSPECTIONS****General Fund 0104912**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	548,869	335,000	335,000	350,000	4.5%
GENERAL FUND	0	57,029	181,819	66,832	17.2%
<b>TOTAL</b>	<b>\$ 548,869</b>	<b>392,029</b>	<b>516,819</b>	<b>416,832</b>	<b>6.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 300,257	359,990	359,990	382,232	6.2%
SUPPLIES & OPERATIONS	35,288	32,039	38,656	34,600	8.0%
CAPITAL OUTLAY	8,250	0	118,173	0	0.0%
<b>TOTAL</b>	<b>\$ 343,795</b>	<b>392,029</b>	<b>516,819</b>	<b>416,832</b>	<b>6.3%</b>

**EMPLOYEES:**

FULL TIME	5.25	5.25	5.25	5.25	0.0%
PART TIME	0.30	0.30	0.30	0.30	0.0%
<b>TOTAL</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>5.55</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Building Inspections division includes Certified Inspectors for building, electrical, plumbing and mechanical trades for both residential and commercial applications. Salaries and benefits increased due to one position reclasss to a Chief Code Enforcement Officer and cost of living and related benefit adjustments.

**ECONOMIC DEVELOPMENT****General Fund 0104920**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	52,500	52,500	0	-100.0%
LOCAL	103,114	114,125	114,125	115,025	0.8%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,020,941	1,312,427	1,371,658	34.4%
<b>TOTAL</b>	<b>\$ 103,114</b>	<b>1,187,566</b>	<b>1,479,052</b>	<b>1,486,683</b>	<b>25.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 47,486	75,121	75,121	246,487	228.1%
SUPPLIES & OPERATIONS	20,160	23,575	23,575	100,597	326.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,002,159	1,088,870	1,380,356	1,139,599	4.7%
<b>TOTAL</b>	<b>\$ 1,069,805</b>	<b>1,187,566</b>	<b>1,479,052</b>	<b>1,486,683</b>	<b>25.2%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	2.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>100.0%</b>

**SIGNIFICANT CHANGES:**

Economic Development funding includes programs and activities to improve the County economic well being and quality of life by retaining job growth, industrial development and facilities. The FY19-20 budget includes a new Economic Development Director position to promote industrial development in Nash County in addition to the Retail Development Director position. Contracts and grants consists of \$979,282 for the 7th of 10 years to Hospira/Pfizer and \$33,047 for Carolina Innovative Food Ind. (CIFL) with the final payment due to CIFL in FY19-20, \$14,000 for Highway 17/64 Corridor, \$83,270 to Carolina Gateway Partnership (funding through October 1, 2019) and \$30,000 for small business support services. Other Services of \$15,000 are budgeted for upkeep of the Whitakers and Middlesex Corporate Parks.

**COOPERATIVE EXTENSION****General Fund 0104950**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	14,000	0	1,837	0	0.0%
LOCAL	26,014	14,160	16,608	19,960	41.0%
GENERAL FUND	0	324,552	324,552	333,164	2.7%
<b>TOTAL</b>	<b>\$ 40,014</b>	<b>338,712</b>	<b>342,997</b>	<b>353,124</b>	<b>4.3%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 232,359	269,050	269,050	286,398	6.4%
SUPPLIES & OPERATIONS	65,799	69,662	73,947	66,726	-4.2%
CAPITAL OUTLAY	6,920	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 305,078</b>	<b>338,712</b>	<b>342,997</b>	<b>353,124</b>	<b>4.3%</b>

**EMPLOYEES:**

FULL TIME	7.00	7.00	7.00	7.00	0.0%
PART TIME	1.25	1.98	1.98	1.98	0.0%
<b>TOTAL</b>	<b>8.25</b>	<b>8.98</b>	<b>8.98</b>	<b>8.98</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The increase in the FY19-20 salary and benefits is due to state mandated pay adjustments for certain State employees and cost of living and related benefit adjustments.

**SOIL & WATER CONSERVATION****General Fund 0104960**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	38,154	29,600	32,566	33,440	13.0%
LOCAL	1,900	1,500	2,000	0	-100.0%
CHARGES & FEES	2,436	1,500	1,500	1,650	10.0%
GENERAL FUND	0	361,041	362,481	355,211	-1.6%
<b>TOTAL</b>	<b>\$ 42,490</b>	<b>393,641</b>	<b>398,547</b>	<b>390,301</b>	<b>-0.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 296,862	321,545	321,545	340,861	6.0%
SUPPLIES & OPERATIONS	42,189	47,500	39,193	48,440	2.0%
CAPITAL OUTLAY	29,948	24,596	36,846	0	-100.0%
CONTRACTS & GRANTS	7,111	0	963	1,000	0.0%
<b>TOTAL</b>	<b>\$ 376,110</b>	<b>393,641</b>	<b>398,547</b>	<b>390,301</b>	<b>-0.8%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.50	0.50	0.50	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The increase in the salary and benefits is due to cost of living and related benefit adjustments.

**HEALTH****General Fund      Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 3,050,244	4,016,659	4,016,659	1,726,910	-57.0%
STATE	1,622,436	1,780,898	1,858,298	1,741,508	-2.2%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	362,320	284,650	284,650	290,000	1.9%
GRANTS	0	0	0	0	0.0%
HEALTH RESERVES	204,209	292,718	290,748	908,399	210.3%
GENERAL FUND	0	2,852,263	2,899,816	3,429,648	20.2%
<b>TOTAL</b>	<b>\$ 5,239,209</b>	<b>9,227,188</b>	<b>9,350,171</b>	<b>8,096,465</b>	<b>-12.3%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 5,961,613	6,720,762	6,683,979	6,447,210	-4.1%
SUPPLIES & OPERATIONS	1,721,725	2,256,426	2,372,815	1,394,349	-38.2%
CAPITAL OUTLAY	2,757	0	26,283	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	270,000	254,906	2.0%
<b>TOTAL</b>	<b>\$ 7,936,095</b>	<b>9,227,188</b>	<b>9,353,077</b>	<b>8,096,465</b>	<b>-12.3%</b>
<b>EMPLOYEES:</b>					
FULL TIME	106.10	99.60	100.60	93.30	-6.3%
PART TIME	0.50	0.50	0.50	0.00	0.0%
<b>TOTAL</b>	<b>106.60</b>	<b>100.10</b>	<b>101.10</b>	<b>93.30</b>	<b>-6.8%</b>

**SIGNIFICANT CHANGES:**

Health Department budget consists of all areas of County health including specific medical, communittee and environmental health services. Primary decrease is due to the sale of Home Health during FY18-19.



**HEALTH - GENERAL HEALTH****General Fund 0105110**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 49,676	63,000	63,000	63,000	0.0%
STATE	172,429	172,429	172,429	172,429	0.0%
CHARGES & FEES	115,474	99,000	99,000	99,000	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	1,584,061	1,584,061	1,671,632	5.5%
GENERAL HEALTH RESERVE	57,954	72,826	114,664	185,996	155.4%
<b>TOTAL</b>	<b>\$ 395,533</b>	<b>1,991,316</b>	<b>2,033,154</b>	<b>2,192,057</b>	<b>10.1%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,226,813	1,437,135	1,437,135	1,587,665	10.5%
SUPPLIES & OPERATIONS	463,767	554,181	596,019	604,392	9.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,690,580</b>	<b>1,991,316</b>	<b>2,033,154</b>	<b>2,192,057</b>	<b>10.1%</b>

**EMPLOYEES:**

FULL TIME	20.50	21.50	21.50	22.50	4.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>20.50</b>	<b>21.50</b>	<b>21.50</b>	<b>22.50</b>	<b>4.7%</b>

**SIGNIFICANT CHANGES:**

The General Health budget, includes funding for administrative services in addition to support for all Health Department program activities. Salaries and benefits reflects an increase of 10.5% due to the transfer from the Home Health budget of a Community Health Technician and a Public Health Nurse III offset by the transfer of a Processing Assistant IV to Environmental Health budget resulting in this budget netting one additional position and cost of living and related benefit adjustments.

**HEALTH - BIOTERRORISM PROGRAM****General Fund 0105114**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	31,578	37,415	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 31,578</b>	<b>37,415</b>	<b>37,415</b>	<b>37,415</b>	<b>0.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 33,467	35,338	35,338	35,449	0.3%
SUPPLIES & OPERATIONS	2,876	2,077	2,077	1,966	-5.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 36,343</b>	<b>37,415</b>	<b>37,415</b>	<b>37,415</b>	<b>0.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.50	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.50</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response. This program supports 40% of a Health Education Specialist as well as on-call hours for the Bioterrorism Pager. Operational expenditures have been adjusted to cover the cost of living and related benefit adjustments. No local funding.

**HEALTH - COMMUNITY CARE OF EASTERN NC****General Fund 0105118**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 205,322	189,373	189,373	77,236	-59.2%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 205,322</b>	<b>189,373</b>	<b>189,373</b>	<b>77,236</b>	<b>-59.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 147,196	167,000	167,000	65,531	-60.8%
SUPPLIES & OPERATIONS	3,753	22,373	22,373	11,705	-47.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 150,949</b>	<b>189,373</b>	<b>189,373</b>	<b>77,236</b>	<b>-59.2%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.00	3.00	1.00	-66.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>	<b>-66.7%</b>

**SIGNIFICANT CHANGES:**

The Community Care Plan is a case management program for Medicaid recipients which was developed to provide NC with a community-based approach to managing the care of the Medicaid population that involves identifying individuals who are high cost or high risk and in need of targeted case management. Two vacant positions have been eliminated from this budget (1 Social Worker and 1 Health Check Coordinator) due to Community Care of Eastern NC, the oversight agency, choosing not to fill those positions. No local funding.

**HEALTH - FAMILY PLANNING****General Fund 0105120**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 378,889	304,115	304,115	304,115	0.0%
STATE	144,993	152,966	152,966	157,033	2.7%
CHARGES & FEES	60,024	49,000	49,000	49,000	0.0%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	62,322	71,410	71,410	250,945	251.4%
GENERAL FUND	0	424,064	424,064	426,000	0.5%
<b>TOTAL</b>	<b>\$ 646,228</b>	<b>1,001,555</b>	<b>1,001,555</b>	<b>1,187,093</b>	<b>18.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 749,145	792,383	792,383	966,326	22.0%
SUPPLIES & OPERATIONS	161,313	209,172	209,172	220,767	5.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 910,458</b>	<b>1,001,555</b>	<b>1,001,555</b>	<b>1,187,093</b>	<b>18.5%</b>

**EMPLOYEES:**

FULL TIME	11.50	11.50	11.50	12.70	10.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>12.70</b>	<b>10.4%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Family Planning program is to reduce unintended pregnancies and improve selected health practices among low income families. The Family Planning budget reflects an increase of 18.5% primarily due to the transfer of a Nursing Supervisor position from the Home Health budget and the cost of living and related benefit adjustments. Also, due to State funding cuts, an additional 20% FTE of a Health Educator position has been added to this budget.

**HEALTH - HOME HEALTH****General Fund 0105130**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 1,387,839	2,177,612	2,177,612	0	-100.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	11,846	4,650	4,650	0	-100.0%
RESERVES	0	0	0	0	0.0%
GENERAL FUND	0	(355,873)	(355,873)	0	-100.0%
<b>TOTAL</b>	<b>\$ 1,399,685</b>	<b>1,826,389</b>	<b>1,826,389</b>	<b>0</b>	<b>-100.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 827,736	925,527	925,527	0	-100.0%
SUPPLIES & OPERATIONS	649,658	900,862	900,862	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,477,394</b>	<b>1,826,389</b>	<b>1,826,389</b>	<b>0</b>	<b>-100.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	17.80	10.30	10.30	0.00	-100.0%
PART TIME	0.50	0.50	0.50	0.00	0.0%
<b>TOTAL</b>	<b>18.30</b>	<b>10.80</b>	<b>10.80</b>	<b>0.00</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

The Home Health program was sold to HealthView Home Health & Hospice in August 2018. No filled positions were eliminated due to Nash County's commitment to the Home Health employees to maintain positions for them within the County. Two employees accepted positions with the Department of Social Services, one with Human Resources and six positions were transferred to other divisions within the Health Department.

**HEALTH - CAP****General Fund 0105135**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 105,895	135,000	135,000	135,000	0.0%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	115,211	115,211	196,822	70.8%
<b>TOTAL</b>	<b>\$ 105,895</b>	<b>250,211</b>	<b>250,211</b>	<b>331,822</b>	<b>32.6%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 207,528	218,585	218,585	280,560	28.4%
SUPPLIES & OPERATIONS	28,319	31,626	31,626	51,262	62.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 235,847</b>	<b>250,211</b>	<b>250,211</b>	<b>331,822</b>	<b>32.6%</b>

**EMPLOYEES:**

FULL TIME	3.00	3.00	3.00	3.50	16.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>16.7%</b>

**SIGNIFICANT CHANGES:**

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects a 32.6% increase due to the additional of a 30% FTE Public Health Nurse III from Home Health budget and 20% FTE Wocial Worker Supervisor II from OB Case Management division and cost of living and related benefit adjustments. The former Home Health program absorbed some of the operational costs for the CAP program resulting in the increase in operational expenditures in FY 2019-20.

**HEALTH - CC4C****General Fund 0105140**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 204,685	207,000	207,000	207,000	0.0%
STATE	10,944	10,944	10,944	10,944	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	0	0	0	90,338	100.0%
GENERAL FUND	0	5,906	5,906	0	-100.0%
<b>TOTAL</b>	<b>\$ 215,629</b>	<b>223,850</b>	<b>223,850</b>	<b>308,282</b>	<b>37.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 185,461	196,582	196,582	278,514	41.7%
SUPPLIES & OPERATIONS	19,217	27,268	27,268	29,768	9.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 204,678</b>	<b>223,850</b>	<b>223,850</b>	<b>308,282</b>	<b>37.7%</b>

**EMPLOYEES:**

FULL TIME	3.25	3.25	3.25	3.95	21.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.95</b>	<b>21.5%</b>

**SIGNIFICANT CHANGES:**

The CC4C (Care Coordination for Children) Program organizes services and resources to respond to the needs of eligible children and their families. This program is 100% Medicaid and state funded. The 37.7% increase for FY19-20 is due to transfer of 70% FTE Public Health Nurse III position from Home Health budget and cost of living and related benefit adjustments. No local funding.

**HEALTH - OB CASE MANAGEMENT****General Fund 0105141**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 265,107	276,859	276,859	276,859	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	7,126	4,220	0	-100.0%
<b>TOTAL</b>	<b>\$ 265,107</b>	<b>283,985</b>	<b>281,079</b>	<b>276,859</b>	<b>-2.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 216,787	236,964	236,964	234,646	-1.0%
SUPPLIES & OPERATIONS	23,422	47,021	47,021	42,213	-10.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 240,209</b>	<b>283,985</b>	<b>283,985</b>	<b>276,859</b>	<b>-2.5%</b>

<b>EMPLOYEES:</b>					
FULL TIME	3.75	3.75	3.75	3.55	-5.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.55</b>	<b>-5.3%</b>

**SIGNIFICANT CHANGES:**

OBCM (Obstetrical Case Management). This program organizes services and resources to respond to the needs of eligible pregnant women. This program is 100% Medicaid funded on a per member per month basis. The 2.5% reduction in this budget is due to transfer of 20% FTE of Social Worker Supervisor II position to the CAP program. No local funds



**HEALTH - IMMUNIZATION ACTION PLAN****General Fund 0105145**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	30,180	30,180	30,180	30,180	0.0%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE		2,417	2,417	3,506	45.1%
GENERAL FUND	0	2,000	2,000	3,507	75.4%
<b>TOTAL</b>	<b>\$ 30,180</b>	<b>34,597</b>	<b>34,597</b>	<b>37,193</b>	<b>7.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 31,797	33,772	33,772	35,768	5.9%
SUPPLIES & OPERATIONS	201	825	825	1,425	72.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 31,998</b>	<b>34,597</b>	<b>34,597</b>	<b>37,193</b>	<b>7.5%</b>

<b>EMPLOYEES:</b>					
FULL TIME	0.40	0.40	0.40	0.40	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Immunization Action Plan program's goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children. The 75% increase for FY19-20 is due to cost of living and related benefit adjustments and increased costs of necessary expenditures.

**HEALTH - HIV/AIDS****General Fund 0105170**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	90,500	90,500	90,500	53,202	-41.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	11,487	100.0%
<b>TOTAL</b>	<b>\$ 90,500</b>	<b>90,500</b>	<b>90,500</b>	<b>64,689</b>	<b>-28.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 49,063	61,356	61,356	49,973	-18.6%
SUPPLIES & OPERATIONS	25,875	29,144	29,144	14,716	-49.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 74,938</b>	<b>90,500</b>	<b>90,500</b>	<b>64,689</b>	<b>-28.5%</b>

<b>EMPLOYEES:</b>					
FULL TIME	1.30	1.30	1.30	1.10	-15.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.10</b>	<b>-15.4%</b>

**SIGNIFICANT CHANGES:**

The HIV/AIDS Program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV. The 28.5% decrease for FY19-20 is due to a cut in State funding. Traditionally, this has been a 100% State funded program; however, due to the State funding cut, a minimal amount of local appropriation has been allocated to cover necessary expenditures. Salaries and benefits decreased due to the transfer of 20% FTE Public Health Education Specialist to Family Planning program.

**HEALTH - TUBERCULOSIS****General Fund 0105180**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	79,531	79,462	82,191	78,520	-1.2%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	2,210	7,933	5,204	12,782	61.1%
GENERAL FUND	0	73,351	76,080	81,656	11.3%
<b>TOTAL</b>	<b>\$ 81,741</b>	<b>160,746</b>	<b>163,475</b>	<b>172,958</b>	<b>7.6%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 140,037	150,062	150,062	159,754	6.5%
SUPPLIES & OPERATIONS	11,466	10,684	13,413	13,204	23.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 151,503</b>	<b>160,746</b>	<b>163,475</b>	<b>172,958</b>	<b>7.6%</b>

<b>EMPLOYEES:</b>					
FULL TIME	1.75	1.75	1.75	1.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating the disease.. The budget reflects a 7.6% increase due to cost of living and related benefit adjustments.

**HEALTH - LEAD GRANT****General Fund 0105209**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
LEAD RESERVE	15,200	14,450	14,450	10,450	-27.7%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 15,200</b>	<b>14,450</b>	<b>14,450</b>	<b>10,450</b>	<b>-27.7%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	6,460	6,460	2,692	-58.3%
SUPPLIES & OPERATIONS	750	7,990	7,990	7,758	-2.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 750</b>	<b>14,450</b>	<b>14,450</b>	<b>10,450</b>	<b>-27.7%</b>

**SIGNIFICANT CHANGES:**

This program is based on grant funds per Agreement between the City of Rocky Mount and the Nash County Health Department; whereas the health department agrees to provide support through education, case management, a database with contact information for children with elevated blood levels, and interventions for children with elevated blood levels. These funds are carry-over from the previous year.

**HEALTH - WOMEN, INFANTS & CHILDREN (WIC)**

0105211

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	467,293	583,506	583,506	551,430	-5.5%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 467,293</b>	<b>583,506</b>	<b>583,506</b>	<b>551,430</b>	<b>-5.5%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 500,072	531,784	521,284	504,515	-5.1%
SUPPLIES & OPERATIONS	18,946	51,722	62,222	46,915	-9.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 519,018</b>	<b>583,506</b>	<b>583,506</b>	<b>551,430</b>	<b>-5.5%</b>

<b>EMPLOYEES:</b>					
FULL TIME	10.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the WIC Program, which is 100% state funded, is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. The 5.5% overall decrease is due to a Processing Assistant IV position remaining vacant for eight months after current employee retires. No local funds are required.

**HEALTH - HEALTHY START BABY LOVE PLUS****General Fund 0105212**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	115,524	121,524	126,524	121,524	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	(16,706)	100.0%
<b>TOTAL</b>	<b>\$ 115,524</b>	<b>121,524</b>	<b>126,524</b>	<b>104,818</b>	<b>-13.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	87,706	94,098	94,098	99,574	5.8%
SUPPLIES & OPERATIONS	10,590	27,426	32,426	5,244	-80.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 98,296</b>	<b>121,524</b>	<b>126,524</b>	<b>104,818</b>	<b>-13.7%</b>

**EMPLOYEES:**

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. The 13.7% reduction reflected is due to reduction in State funding. No local funds are required for this program.

**HEALTH - BREAST AND CERVICAL CANCER****General Fund 0105213**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	55,335	61,200	61,200	61,200	0.0%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	0	0	0	0	0.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 55,335</b>	<b>61,200</b>	<b>61,200</b>	<b>61,200</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 13,274	14,045	14,045	14,990	6.7%
SUPPLIES & OPERATIONS	40,369	47,155	47,155	46,210	-2.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 53,643</b>	<b>61,200</b>	<b>61,200</b>	<b>61,200</b>	<b>0.0%</b>

**EMPLOYEES:**

FULL TIME	0.25	0.25	0.25	0.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. No local funding.

**HEALTH - CHILD HEALTH****General Fund 0105216**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 111,947	148,500	148,500	148,500	0.0%
STATE	356,256	368,970	417,292	396,540	7.5%
CHARGES & FEES	11,045	9,500	9,500	11,000	15.8%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	19,393	58,602	10,280	173,500	196.1%
GENERAL FUND	0	40,186	67,751	13,472	-66.5%
<b>TOTAL</b>	<b>\$ 498,641</b>	<b>625,758</b>	<b>653,323</b>	<b>743,012</b>	<b>18.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 294,588	314,848	314,848	430,452	36.7%
SUPPLIES & OPERATIONS	55,157	60,910	88,475	62,560	2.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
<b>TOTAL</b>	<b>\$ 599,745</b>	<b>625,758</b>	<b>653,323</b>	<b>743,012</b>	<b>18.7%</b>

**EMPLOYEES:**

FULL TIME	5.00	5.00	5.00	6.00	20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>20.0%</b>

**SIGNIFICANT CHANGES:**

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. The 18.7% increase is due to the transfer of a Public Health Nurse III from Home Health, cost of living and related benefit adjustments and the rising costs of necessary expenditures.



**HEALTH - MATERNAL HEALTH****General Fund 0105217**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 260,072	400,000	400,000	400,000	0.0%
STATE	2,610	2,610	23,367	2,610	0.0%
CHARGES & FEES	15,904	12,500	12,500	14,000	12.0%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	13,702	34,432	13,675	148,882	332.4%
GENERAL FUND	0	233,114	253,871	159,751	-31.5%
<b>TOTAL</b>	<b>\$ 292,288</b>	<b>682,656</b>	<b>703,413</b>	<b>725,243</b>	<b>6.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 507,639	570,858	570,858	608,780	6.6%
SUPPLIES & OPERATIONS	108,395	111,798	132,555	116,463	4.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 616,034</b>	<b>682,656</b>	<b>703,413</b>	<b>725,243</b>	<b>6.2%</b>

**EMPLOYEES:**

FULL TIME	8.60	8.70	8.70	8.70	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>8.60</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible. The 6.2% overall increase is due to the reclassification of a Administrative Assistant III position to an Administrative Officer II position and cost of living and related benefit adjustments and rising costs of necessary operational expenditures.

**HEALTH - HEALTH PROMOTION****General Fund 0105218**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	40,868	39,946	39,946	39,235	-1.8%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
RESERVE - GRANTS	0	0	28,000	0	0.0%
GENERAL FUND	0	45,260	45,260	54,934	21.4%
<b>TOTAL</b>	<b>\$ 40,868</b>	<b>85,206</b>	<b>113,206</b>	<b>94,169</b>	<b>10.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 74,001	78,031	78,031	82,588	5.8%
SUPPLIES & OPERATIONS	5,772	7,175	15,175	6,675	-7.0%
CAPITAL OUTLAY	2,757	0	0	0	0.0%
CONTRACTS AND GRANTS	0	0	20,000	4,906	100.0%
<b>TOTAL</b>	<b>\$ 82,530</b>	<b>85,206</b>	<b>113,206</b>	<b>94,169</b>	<b>10.5%</b>

**EMPLOYEES:**

FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Health Promotion budget focuses on community health promotion, education and planning. The 10.5% increase is primarily due to cost of living and related benefit adjustments.

**HEALTH - ENVIRONMENTAL HEALTH****General Fund 0105220**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	16,551	20,000	20,000	20,000	0.0%
CHARGES & FEES	147,923	109,000	109,000	117,000	7.3%
GENERAL FUND	0	650,607	650,607	791,017	21.6%
<b>TOTAL</b>	<b>\$ 164,474</b>	<b>779,607</b>	<b>779,607</b>	<b>928,017</b>	<b>19.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 567,238	718,422	692,139	862,993	20.1%
SUPPLIES & OPERATIONS	50,107	61,185	61,185	65,024	6.3%
CAPITAL OUTLAY	0	0	26,283	0	0.0%
<b>TOTAL</b>	<b>\$ 617,345</b>	<b>779,607</b>	<b>779,607</b>	<b>928,017</b>	<b>19.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	9.50	9.50	10.50	11.50	21.1%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>9.50</b>	<b>9.50</b>	<b>10.50</b>	<b>11.50</b>	<b>21.1%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The 19.0% increase in the FY19-20 budget is due to reclassification of a previously frozen Environmental Health Supervisor II position to an Environmental Health Specialist and the transfer of a Processing Assistant IV position from General Health budget and cost of living and related benefit adjustments.

**HEALTH - DIABETIC CARE****General Fund 0105222**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	1,000	1,000	0	-100.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	750	750	0	-100.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>	<b>-100.0%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS	\$ 340	1,750	1,750	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 340</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents and county employees in managing their disease. The program was funded by patient fees and also included a nominal amount of local funding. This program is being eliminated due to lack of interest and participation.

**HEALTH - COMMUNICABLE DISEASE****General Fund 0105225**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 80,812	115,200	115,200	115,200	0.0%
STATE	7,844	9,246	9,838	9,246	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	104	0	0	0	0.0%
COMM. DISEASE RESERVE	33,428	30,648	30,648	32,000	4.4%
GENERAL FUND	0	26,500	25,908	36,076	36.1%
<b>TOTAL</b>	<b>\$ 122,188</b>	<b>181,594</b>	<b>181,594</b>	<b>192,522</b>	<b>6.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 102,065	137,512	137,512	146,440	6.5%
SUPPLIES & OPERATIONS	41,432	44,082	44,082	46,082	4.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 143,497</b>	<b>181,594</b>	<b>181,594</b>	<b>192,522</b>	<b>6.0%</b>

**EMPLOYEES:**

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as sexually transmitted diseases, AIDS, TB, hepatitis, etc. The 6.0% increase in the FY19-20 budget is due to cost of living and related benefit adjustments and increased costs of necessary expenditures.

**SOCIAL SERVICES****General Fund      Summary**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 8,321,968	7,956,168	8,165,219	8,269,226	3.9%
STATE	410,058	435,809	435,809	418,314	-4.0%
CHARGES & FEES	45,312	126,729	126,729	53,547	-57.7%
GENERAL FUND	0	5,211,086	5,249,608	5,368,156	3.0%
<b>TOTAL</b>	<b>\$ 8,777,338</b>	<b>13,729,792</b>	<b>13,977,365</b>	<b>14,109,243</b>	<b>2.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 9,672,656	10,769,209	10,762,209	11,279,169	4.7%
SUPPLIES & OPERATIONS	445,987	551,556	567,661	474,527	-14.0%
DSS PAYMENTS	2,162,831	1,477,529	1,512,554	1,347,046	-8.8%
DSS SERVICES	906,281	911,630	1,106,723	989,601	8.6%
CAPITAL OUTLAY	76,747	0	0	0	0.0%
CONTRACTS & GRANTS	20,264	19,868	28,218	18,900	-4.9%
<b>TOTAL</b>	<b>\$ 13,284,766</b>	<b>13,729,792</b>	<b>13,977,365</b>	<b>14,109,243</b>	<b>2.8%</b>

**EMPLOYEES:**

FULL TIME	163.25	168.25	170.25	169.75	0.9%
PART TIME	1.50	1.50	1.50	1.50	0.0%
<b>TOTAL</b>	<b>164.75</b>	<b>169.75</b>	<b>171.75</b>	<b>171.25</b>	<b>0.9%</b>

**SIGNIFICANT CHANGES:**

The overall Social Services budget increased by \$379,451 for FY19-20 or 2.8%. County funding required for Social Services programs increased by \$157,070 or 3%. DSS Services increased by \$77,791 or 8.6%, primarily due to the state estimated funding for Energy Assistance programs. Salary and benefits increased \$509,960 or 4.7% due to the transfer of four positions from Work First budget, reclassification of four positions and cost of living and related benefit adjustments offset by reduction of one grant funded Social Worker I A&T position. Social Service Programs are funded primarily with Federal and State funds but approximately 38% is locally funded.

**SOCIAL SERVICES - GENERAL**

General Fund 0105510

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 5,975,466	5,492,535	5,701,586	6,707,420	22.1%
STATE	268,460	275,290	275,290	274,174	-0.4%
CHARGES & FEES	16,513	90,289	90,289	17,037	-81.1%
GENERAL FUND	0	4,820,845	4,814,770	4,408,744	-8.5%
<b>TOTAL</b>	<b>\$ 6,260,439</b>	<b>10,678,959</b>	<b>10,881,935</b>	<b>11,407,375</b>	<b>6.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 8,225,047	9,283,187	9,266,615	10,007,843	7.8%
SUPPLIES & OPERATIONS	444,430	547,135	563,240	469,906	-14.1%
DSS SERVICES	853,035	828,769	1,023,862	910,726	9.9%
CAPITAL OUTLAY	76,747	0	0	0	0.0%
CONTRACTS & GRANTS	20,264	19,868	28,218	18,900	-4.9%
<b>TOTAL</b>	<b>\$ 9,619,523</b>	<b>10,678,959</b>	<b>10,881,935</b>	<b>11,407,375</b>	<b>6.8%</b>

**EMPLOYEES:**

FULL TIME	138.25	144.25	146.25	149.75	3.8%
PART TIME	1.50	1.50	1.50	1.50	0.0%
<b>TOTAL</b>	<b>139.75</b>	<b>145.75</b>	<b>147.75</b>	<b>151.25</b>	<b>3.8%</b>

**SIGNIFICANT CHANGES:**

General Social Services increased 6.8% for FY19-20. Most significant increases are due to reclassification of four positions (two positions from Home Health budget), transfer of four positions from Work First budget, 0.5 position transferred from HCCBG and cost of living and related benefit adjustments offset by reduction of one grant funded Social Worker I A&T position.

**SOCIAL SERVICES - IV-D****General Fund 0105515**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 1,297,029	1,348,046	1,348,046	1,391,106	3.2%
STATE	0	0	0	0	0.0%
CHARGES & FEES	26,309	33,940	33,940	34,010	0.2%
GENERAL FUND	0	(112,596)	(112,596)	(107,849)	-4.2%
<b>TOTAL</b>	<b>\$ 1,323,338</b>	<b>1,269,390</b>	<b>1,269,390</b>	<b>1,317,267</b>	<b>3.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 1,152,866	1,223,583	1,223,583	1,271,326	3.9%
SUPPLIES & OPERATIONS	1,557	4,421	4,421	4,621	4.5%
DSS SERVICES	31,744	41,386	41,386	41,320	-0.2%
<b>TOTAL</b>	<b>\$ 1,186,167</b>	<b>1,269,390</b>	<b>1,269,390</b>	<b>1,317,267</b>	<b>3.8%</b>

**EMPLOYEES:**

FULL TIME	20.00	20.00	20.00	20.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The IV-D budget provides funding for Child Support Investigation and Enforcement. No significant changes in the FY19-20 budget.



**SOCIAL SERVICES - WORK FIRST**

General Fund 0105520

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 876,657	908,347	908,347	0	-100.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	(634,183)	(624,611)	0	-100.0%
<b>TOTAL</b>	<b>\$ 876,657</b>	<b>274,164</b>	<b>283,736</b>	<b>0</b>	<b>-100.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 294,743	262,439	272,011	0	-100.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
DSS SERVICES	4,104	11,725	11,725	0	-100.0%
<b>TOTAL</b>	<b>\$ 298,847</b>	<b>274,164</b>	<b>283,736</b>	<b>0</b>	<b>-100.0%</b>

**EMPLOYEES:**

FULL TIME	5.00	4.00	4.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

The Work First budget items are now included in Social Services - General budget.

**SOCIAL SERVICES - OTHER****General Fund 0105525**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 172,816	207,240	207,240	170,700	-17.6%
STATE	141,598	160,519	160,519	144,140	-10.2%
CHARGES & FEES	2,490	2,500	2,500	2,500	0.0%
GENERAL FUND	0	1,107,270	1,142,295	1,029,706	-7.0%
<b>TOTAL</b>	<b>\$ 316,904</b>	<b>1,477,529</b>	<b>1,512,554</b>	<b>1,347,046</b>	<b>-8.8%</b>

**EXPENSES:**

CAPITAL OUTLAY	\$ 0	0	0	0	0.0%
MEDICAID TRANSPORTATION	17,711	15,000	15,000	15,000	0.0%
CHILD CARE/DEV. PMTS	822,826	0	0	0	0.0%
SPECIAL ASSISTANCE ADULT	706,650	710,000	710,000	680,000	-4.2%
DSS PAYMENTS & PROGRAMS	615,644	752,529	787,554	652,046	-13.4%
<b>TOTAL</b>	<b>\$ 2,162,831</b>	<b>1,477,529</b>	<b>1,512,554</b>	<b>1,347,046</b>	<b>-8.8%</b>

**SIGNIFICANT CHANGES:**

Social Services Other is decreasing 8.8% primarily due to decrease in Special Assistance and Foster Care Room and Board based on historical spending.

# **SOCIAL SERVICES - COUNTY ONLY PARTICIPATION**

General Fund 0105535

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	29,750	29,750	37,555	26.2%
<b>TOTAL</b>	<b>\$ 0</b>	<b>29,750</b>	<b>29,750</b>	<b>37,555</b>	<b>26.2%</b>

<b>EXPENSES:</b>					
FOSTER CHILDREN	\$ 3,427	5,000	5,000	5,000	0.0%
GENERAL ASSISTANCE	0	0	0	0	0.0%
PAUPER BURIALS	1,182	2,000	2,000	2,000	0.0%
OTHER DSS SERVICES	12,789	22,750	22,750	30,555	34.3%
SPECIAL CHILDREN ADOPTION	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 17,398</b>	<b>29,750</b>	<b>29,750</b>	<b>37,555</b>	<b>26.2%</b>

## **SIGNIFICANT CHANGES:**

FY19-20 budget increased 26.2% due to the increase in drug screening for Child Protective Services cases and professional liability insurance.

**OTHER HUMAN SERVICES****General Fund    Summary**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
LOCAL	\$ 4,865	0	6,105	0	0.0%
STATE	1,057,890	1,036,555	1,133,731	1,108,726	7.0%
CHARGES & FEES	46,785	43,000	47,000	46,500	8.1%
GENERAL FUND	0	973,555	997,165	1,032,339	6.0%
<b>TOTAL</b>	<b>\$ 1,109,540</b>	<b>2,053,110</b>	<b>2,184,001</b>	<b>2,187,565</b>	<b>6.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 241,866	387,959	411,897	454,965	17.3%
SUPPLIES & OPERATIONS	49,615	63,072	86,542	62,766	-0.5%
CAPITAL OUTLAY	0	48,511	49,459	0	-100.0%
CONTRACTS & GRANTS	1,626,820	1,553,568	1,705,234	1,669,834	7.5%
<b>TOTAL</b>	<b>\$ 1,918,301</b>	<b>2,053,110</b>	<b>2,253,132</b>	<b>2,187,565</b>	<b>6.5%</b>

**EMPLOYEES:**

FULL TIME	5.09	7.59	7.94	7.59	0.0%
PART TIME	0.85	0.50	0.75	0.60	20.0%
<b>TOTAL</b>	<b>5.94</b>	<b>8.09</b>	<b>8.69</b>	<b>8.19</b>	<b>1.2%</b>

**SIGNIFICANT CHANGES:**

Nash County receives certain grants and provides additional local funding for various outside agencies providing Other Human Services. These include the Juvenile Justice Program, the Home and Community Care Block Grant Program, Mental Health, Veterans Services and Aging/Senior Center and other Local Human Services.

**OFFICE JUVENILE JUSTICE****General Fund 0105235**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
IMPACT PLUS	\$ 40,940	40,940	40,940	40,940	0.0%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
RESOLVE	33,310	15,991	15,991	0	-100.0%
OJJ TEEN COURT	34,483	35,701	35,701	45,000	26.0%
TRANSITION RE-ENTRY	60,000	60,000	60,000	66,367	10.6%
7TH DISTRICT TFC	69,131	0	69,131	0	0.0%
THERAPEUTIC FOSTER CARE	42,723	55,624	55,624	55,949	0.6%
FREEDOM SCHOOL	21,800	25,000	25,000	25,000	0.0%
UNALLOCATED	0	0	0	0	0.0%
GENERAL FUND	0	46,653	46,653	46,652	0.0%
<b>TOTAL</b>	<b>\$ 309,945</b>	<b>287,467</b>	<b>356,598</b>	<b>287,466</b>	<b>0.0%</b>

**EXPENSES:**

IMPACT PLUS	\$ 49,128	49,128	49,128	49,128	0.0%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
OJJ RESOLVE	39,972	19,190	19,190	0	-100.0%
OJJ TEEN COURT	41,381	42,842	42,842	54,000	26.0%
TRANSITION RE-ENTRY	72,000	72,000	72,000	79,641	10.6%
THERAPEUTIC FOSTER CARE	51,268	66,749	66,749	67,139	0.6%
FREEDOM SCHOOL	26,160	30,000	30,000	30,000	0.0%
7TH DISTRICT TFC	69,131	0	69,131	0	0.0%
UNALLOCATED	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 356,598</b>	<b>287,467</b>	<b>356,598</b>	<b>287,466</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding for FY19-20 remains at same level as previous year approved budget.

**MENTAL HEALTH****General Fund 0105310**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	\$ 0	0	0	0	0.0%
ABC MIXED BEVERAGE TAX	38,635	35,000	45,000	90,000	157.1%
GENERAL FUND	0	206,860	210,077	206,860	0.0%
<b>TOTAL</b>	<b>\$ 38,635</b>	<b>241,860</b>	<b>255,077</b>	<b>296,860</b>	<b>22.7%</b>

<b>EXPENSES:</b>					
MENTAL HEALTH PROGRAMS	\$ 186,360	200,000	200,000	120,000	-40.0%
ALCOHOLIC REHABILITATION	35,418	35,000	48,217	90,000	157.1%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
MENTAL HEALTH - OTHER	0	0	0	80,000	100.0%
<b>TOTAL</b>	<b>\$ 228,638</b>	<b>241,860</b>	<b>255,077</b>	<b>296,860</b>	<b>22.7%</b>

**SIGNIFICANT CHANGES:**

The Mental Health fund includes funding for: (1) mental and behavioral health programs through the counties, Local Management Agency (LME) and direct funding for other related programs; (2) bottle tax funding received for alcohol rehabilitation as required by the State and additional 7% of gross receipts after distribution of bottle charges previously directly paid to county LME; and (3) a local human services organization that provides halfway house programs and a supportive environment to male recovering substance abusers; (4) County mental health expenditures for other alcohol and substance abuse programs.

**HOME & COMMUNITY CARE BLOCK GRANT****General Fund 0105330**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
MEALS ON WHEELS	\$ 118,688	111,370	118,387	118,387	6.3%
WRIGHTS CENTER	73,449	62,805	75,334	75,334	19.9%
SENIOR CENTER OPERATION	174,545	147,753	204,337	155,031	4.9%
SR CTR CONGREGATE NUTR	25,945	33,189	27,814	27,814	-16.2%
HOME DELIVERED MEALS	101,006	118,706	117,377	117,377	-1.1%
TRANSPORTATION	14,001	15,000	15,000	12,500	-16.7%
MEDICAL TRANSPORTATION	9,198	8,889	10,000	12,500	40.6%
OPTION A	230,583	263,029	232,249	232,249	-11.7%
CHARGES & FEES	5,951	9,000	9,300	9,000	0.0%
GENERAL FUND	0	13,450	21,982	71,288	430.0%
<b>TOTAL</b>	<b>\$ 753,366</b>	<b>783,191</b>	<b>831,780</b>	<b>831,480</b>	<b>6.2%</b>

**EXPENSES:**

MEALS ON WHEELS	\$ 118,688	111,370	118,387	118,387	6.3%
WRIGHTS CENTER	73,449	62,805	75,339	75,339	20.0%
SENIOR CENTER OPERATION	174,544	147,753	204,337	204,337	38.3%
SR CTR CONGREGATE NUTR	28,267	28,831	30,592	30,592	6.1%
HOME DELIVERED MEALS	110,786	130,544	129,044	129,044	-1.1%
TRANSPORTATION	15,556	16,667	16,667	13,889	-16.7%
MEDICAL TRANSPORTATION	10,222	8,889	11,111	13,889	56.2%
COST SHARE	4,471	9,000	11,509	11,209	24.5%
HCCBG - DSS	29,802	30,875	33,258	0	-100.0%
OPTION A SERVICES	205,677	236,457	201,536	234,794	-0.7%
<b>TOTAL</b>	<b>\$ 771,462</b>	<b>783,191</b>	<b>831,780</b>	<b>831,480</b>	<b>6.2%</b>

**SIGNIFICANT CHANGES:**

Funding for Home & Community Care Block Grant is subject to change as final numbers for FY19-20 are not yet available from the State. Estimates based on FY18-19 amended budget are used for this document to be revised when notification is received.

**AGING / SENIOR CENTER****General Fund 0105810**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
LOCAL	\$ 4,865	0	6,105	0	0.0%
CHARGES & FEES	40,704	34,000	36,700	36,500	7.4%
GENERAL FUND	0	411,056	416,980	395,027	-3.9%
<b>TOTAL</b>	<b>\$ 45,569</b>	<b>445,056</b>	<b>459,785</b>	<b>431,527</b>	<b>-3.0%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 149,026	288,923	288,923	324,211	12.2%
SUPPLIES & OPERATIONS	32,217	59,122	58,174	58,816	-0.5%
CAPITAL OUTLAY	0	48,511	49,459	0	-100.0%
CONTRACTS & GRANTS	48,972	48,500	63,229	48,500	0.0%
<b>TOTAL</b>	<b>\$ 230,215</b>	<b>445,056</b>	<b>459,785</b>	<b>431,527</b>	<b>-3.0%</b>

<b>EMPLOYEES:</b>					
FULL TIME	2.74	5.59	5.59	5.24	-6.3%
PART TIME	0.60	0.50	0.50	0.60	20.0%
<b>TOTAL</b>	<b>3.34</b>	<b>6.09</b>	<b>6.09</b>	<b>5.84</b>	<b>-4.1%</b>

**SIGNIFICANT CHANGES:**

The Senior Center provides a community location with programming and services, where older adults meet to socialize and get involved in healthy activities. Salaries and benefits for FY19-20 include a full year of two new positions effective November 1, 2018 at the new Southern Senior Center, 35% FTE of one position transferred to Caregiver Grant and cost of living and related benefit adjustments. Capital outlay in FY18-19 was for replacement of the food truck for home delivered meals.



**AGING DEPARTMENT GRANTS****General Fund 0105813**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	10,938	0	10,693	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 10,938</b>	<b>0</b>	<b>10,693</b>	<b>0</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 5,854	0	5,693	0	0.0%
SUPPLIES & OPERATIONS	5,085	0	5,000	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 10,939</b>	<b>0</b>	<b>10,693</b>	<b>0</b>	<b>0.0%</b>

**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.25	0.00	0.25	0.00	0.0%
<b>TOTAL</b>	<b>0.25</b>	<b>0.00</b>	<b>0.25</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Aging Department Grants expires FY18-19. No acknowledgement for future funding has been received at this time.

**SENIOR CENTER - CAREGIVER GRANT****General Fund 0105814**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	11,195	0	24,545	24,545	100.0%
CHARGES & FEES	130	0	1,000	1,000	100.0%
GENERAL FUND	0	0	0	0	0.0%

<b>TOTAL</b>	<b>\$ 11,325</b>	<b>0</b>	<b>25,545</b>	<b>25,545</b>	<b>0.0%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 5,793	0	18,245	21,967	100.0%
SUPPLIES & OPERATIONS	402	0	1,300	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,200	0	6,000	3,578	100.0%

<b>TOTAL</b>	<b>\$ 11,395</b>	<b>0</b>	<b>25,545</b>	<b>25,545</b>	<b>100.0%</b>
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**EMPLOYEES:**

FULL TIME	0.35	0.00	0.35	0.35	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

<b>TOTAL</b>	<b>0.35</b>	<b>0.00</b>	<b>0.35</b>	<b>0.35</b>	<b>100.0%</b>
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**SIGNIFICANT CHANGES:**

The Caregiver Grant total budget for FY19-20 remains the same as the amended budget for FY18-19 with allocation changes to cover increase in salaries and benefits due to cost of living and related benefit adjustments.

**SR HEALTH INSURANCE INFO. PROGRAM****General Fund 0105815**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	6,718	0	8,198	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	4,164	0	0.0%

<b>TOTAL</b>	<b>\$ 6,718</b>	<b>0</b>	<b>12,362</b>	<b>0</b>	<b>0.0%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	8,666	0	12,362	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%

<b>TOTAL</b>	<b>\$ 8,666</b>	<b>0</b>	<b>12,362</b>	<b>0</b>	<b>0.0%</b>
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**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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**SIGNIFICANT CHANGES:**

The Senior Health Insurance Information Program Grant expires FY18-19. No acknowledgement for future funding has been received at this time.

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	0	0	3,983	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	1,773	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>5,756</b>	<b>0</b>	<b>0.0%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	5,756	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>5,756</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Medical Improvement Patient Provider Act Grant expires FY18-19. No acknowledgement for future funding has been received at this time.

**VETERAN SERVICES****General Fund 0105820**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	2,175	0	0	2,175	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	102,986	102,986	110,562	7.4%
<b>TOTAL</b>	<b>\$ 2,175</b>	<b>102,986</b>	<b>102,986</b>	<b>112,737</b>	<b>9.5%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 81,193	99,036	99,036	108,787	9.8%
SUPPLIES & OPERATIONS	3,245	3,950	3,950	3,950	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 84,438</b>	<b>102,986</b>	<b>102,986</b>	<b>112,737</b>	<b>9.5%</b>

**EMPLOYEES:**

FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Nash County Veterans Services department effectively serves over 8,000 Veterans residing in Nash County. The increase in the FY19-20 budget is due to cost of living and related benefit adjustments.

**LOCAL HUMAN SERVICES****General Fund 0105890**

	ACTUAL 2017-2018	APPROVED 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	192,550	192,550	201,950	4.9%
<b>TOTAL</b>	<b>\$ 0</b>	<b>192,550</b>	<b>192,550</b>	<b>201,950</b>	<b>4.9%</b>

**EXPENSES:**

CONTRIBUTIONS	\$ 0	1,600	1,600	1,000	-37.5%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
MY SISTERS HOUSE	9,200	9,200	9,200	9,200	0.0%
BEAVER CONTROL	4,000	4,000	4,000	4,000	0.0%
ARTS COUNCIL	30,000	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	50,000	25,000	25,000	25,000	0.0%
UNITED COMMUNITY MINISTRIES	30,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
BOY SCOUTS	750	750	750	750	0.0%
SPAULDING CENTER	40,000	40,000	40,000	40,000	0.0%
PEACE MAKERS	0	0	0	10,000	100.0%
<b>TOTAL</b>	<b>\$ 215,950</b>	<b>192,550</b>	<b>192,550</b>	<b>201,950</b>	<b>4.9%</b>

**SIGNIFICANT CHANGES:**

The FY19-20 Local Human Services funding levels for outside agencies are consistent with prior year with new funding to Peace Makers appropriated in FY19-20.



**CULTURAL****General Fund      Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	142,627	130,598	130,598	129,310	-1.0%
LOCAL	37,374	14,000	38,116	21,700	55.0%
CHARGES & FEES	147,354	124,225	133,979	127,100	2.3%
GENERAL FUND	0	1,580,303	1,614,327	1,807,484	14.4%
<b>TOTAL</b>	<b>\$ 327,355</b>	<b>1,849,126</b>	<b>1,917,020</b>	<b>2,085,594</b>	<b>12.8%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 431,828	498,324	498,324	603,959	21.2%
SUPPLIES & OPERATIONS	1,158,741	1,215,458	1,257,212	1,307,073	7.5%
CAPITAL OUTLAY	0	0	0	45,252	100.0%
CONTRACTS & GRANTS	166,062	135,344	161,484	129,310	-4.5%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,756,631</b>	<b>1,849,126</b>	<b>1,917,020</b>	<b>2,085,594</b>	<b>12.8%</b>

**EMPLOYEES:**

FULL TIME	8.00	8.00	8.00	8.00	0.0%
PART TIME	3.88	3.88	3.88	5.91	52.3%
<b>TOTAL</b>	<b>11.88</b>	<b>11.88</b>	<b>11.88</b>	<b>13.91</b>	<b>17.1%</b>

**SIGNIFICANT CHANGES:**

Cultural activities funding for Nash County include Libraries, Parks and Recreation and Parks & Recreation Facilities Maintenance departments.



**LIBRARIES****General Fund 0106110**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	142,627	130,598	130,598	129,310	-1.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	938,484	938,484	939,615	0.1%
<b>TOTAL</b>	<b>\$ 142,627</b>	<b>1,069,082</b>	<b>1,069,082</b>	<b>1,068,925</b>	<b>0.0%</b>

**EXPENSES:**

BRASWELL LIBRARY - LOCAL	\$ 850,739	858,738	858,738	864,615	0.7%
BRASWELL LIBRARY - ONE CARD	0	5,000	5,000	0	-100.0%
BRASWELL LIBRARY - GRANTS	142,627	135,344	135,344	129,310	-4.5%
BAILEY LIBRARY	14,000	14,000	14,000	15,000	7.1%
SPRING HOPE LIBRARY	14,000	14,000	14,000	15,000	7.1%
NASHVILLE LIBRARY	14,000	14,000	14,000	15,000	7.1%
MIDDLESEX LIBRARY	14,000	14,000	14,000	15,000	7.1%
WHITAKERS LIBRARY	14,000	14,000	14,000	15,000	7.1%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,063,366</b>	<b>1,069,082</b>	<b>1,069,082</b>	<b>1,068,925</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the State. The FY19-20 county funding for the local libraries increased \$1,000 each. Library grant funding, which are pass-through funds, decreased by \$6,034. Local Funding in FY19-20 to Braswell Library to increase based on Braswell Library total funding request for 3% increase and updated funding formula for funding entities (Nash, Edgecombe and City of Rocky Mount).

**PARKS & RECREATION****General Fund 0106120**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	37,374	14,000	38,116	21,700	55.0%
CHARGES & FEES	147,354	124,225	133,979	127,100	2.3%
GENERAL FUND	0	433,079	435,103	528,792	22.1%
<b>TOTAL</b>	<b>\$ 184,728</b>	<b>571,304</b>	<b>607,198</b>	<b>677,592</b>	<b>18.6%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 337,933	388,554	388,554	464,534	19.6%
SUPPLIES & OPERATIONS	148,642	182,750	192,504	213,058	16.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	23,435	0	26,140	0	0.0%
<b>TOTAL</b>	<b>\$ 510,010</b>	<b>571,304</b>	<b>607,198</b>	<b>677,592</b>	<b>18.6%</b>

<b>EMPLOYEES:</b>					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	3.56	3.56	3.56	4.56	28.1%
<b>TOTAL</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>10.56</b>	<b>10.5%</b>

**SIGNIFICANT CHANGES:**

The Parks & Recreation Department manages the County's park system providing athletic and special events throughout the county. They provide seasonal sports leagues and various camps for all ages to strengthen our community while enhancing the well being of our citizens. In FY19-20 the Parks & Recreation budget increased overall by 18.6%. Salaries and benefits increased due to new position in FY18-19 budgeted for half the year with full funding for position in FY19-20, additional part time hours and cost of living and related benefit adjustments. Operational expenditures reflects an increase primarily due to more game officials needed in sports services to officiate at games.

**PARKS & RECREATION FACILITIES MAINT.****General Fund 0104263**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	208,740	240,740	339,077	62.4%
<b>TOTAL</b>	<b>\$ 0</b>	<b>208,740</b>	<b>240,740</b>	<b>339,077</b>	<b>62.4%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 93,895	109,770	109,770	139,425	27.0%
SUPPLIES & OPERATIONS	89,360	98,970	130,970	154,400	56.0%
CAPITAL OUTLAY	0	0	0	45,252	0.0%
<b>TOTAL</b>	<b>\$ 183,255</b>	<b>208,740</b>	<b>240,740</b>	<b>339,077</b>	<b>62.4%</b>

<b>EMPLOYEES:</b>					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.32	0.32	0.32	1.35	321.9%
<b>TOTAL</b>	<b>2.32</b>	<b>2.32</b>	<b>2.32</b>	<b>3.35</b>	<b>44.4%</b>

**SIGNIFICANT CHANGES:**

Parks & Recreation Facilities Maintenance budget includes costs associated with maintaining all County Parks and Recreation facilities. The increase in FY19-20 salaries and benefits is due to the addition of part time hours to parks maintenance staff for lawn maintenance, clean park restrooms, open & close park gates and cost of living and related benefit adjustments. Increase in operations is to cover purchase of field rakes, batting cage net and frames, pitching mound and bases, trailer for new vehicle and increased utilities for ballfields. Capital outlay consists of \$20,000 for state surplus crew cab truck, \$12,252 for 72' mower and \$13,000 for bunker rake.

**EDUCATION****General Fund****0105910**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	1,645,917	1,767,625	1,767,625	333,425	-81.1%
LOTTERY	0	0	0	0	0.0%
GENERAL FUND	0	22,729,526	23,573,692	24,394,952	7.3%
<b>TOTAL</b>	<b>\$ 1,645,917</b>	<b>24,497,151</b>	<b>25,341,317</b>	<b>24,728,377</b>	<b>0.9%</b>

**EXPENSES:**

NASH ROCKY MOUNT CURRENT	\$ 20,320,261	20,500,261	20,500,261	20,500,261	0.0%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	1,396,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	0	0	0	0	0.0%
NASH ROCKY MOUNT SPECIAL FUNDS	0	0	800,000	0	0.0%
COMMUNITY COLLEGE CURRENT	2,095,185	2,200,000	2,200,000	2,340,226	6.4%
COMMUNITY COLLEGE CAPITAL	285,000	400,000	400,000	470,000	17.5%
COMMUNITY COLLEGE ADD'L CAP	0	0	44,166	21,000	0.0%
COMMUNITY COLLEGE PARKING	0	0	0	0	0.0%
NCC CAPITAL RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 24,097,336</b>	<b>24,497,151</b>	<b>25,341,317</b>	<b>24,728,377</b>	<b>0.9%</b>

**SIGNIFICANT CHANGES:**

Education includes local funding for Nash Rocky Mount Schools (NRMS) and Nash Community College (NCC). The FY19-20 budget includes additional funding of \$140,226 in NCC current expense, \$70,000 in NCC capital outlay and \$21,000 in NCC additional capital. Funding for NRMS for both current expense and capital remains the same as FY18-19.



**DEBT & LEASE PURCHASES****General Fund      Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	936,000	936,000	936,000	0	-100.0%
RESTRICTED SALES TAXES	1,916,100	1,844,502	1,844,502	2,924,970	58.6%
OTHER SOURCES-DEBT REFINANCE	0	0	0	1,805,168	100.0%
GENERAL FUND	0	3,203,108	3,565,050	1,577,996	-50.7%
<b>TOTAL</b>	<b>\$ 2,852,100</b>	<b>5,983,610</b>	<b>6,345,552</b>	<b>6,308,134</b>	<b>5.4%</b>

**EXPENSES:**

LEASE PURCHASES	296,644	214,025	214,025	214,022	0.0%
DEBT SERVICE	5,880,288	5,769,585	6,131,527	6,094,112	5.6%
<b>TOTAL</b>	<b>\$ 6,176,932</b>	<b>5,983,610</b>	<b>6,345,552</b>	<b>6,308,134</b>	<b>5.4%</b>

**SIGNIFICANT CHANGES:**

Increase in Debt Service due to the Public Safety Radio Project financing during FY18-19. The County's outstanding Debt and Lease financing consists of the following:

<b>Debt Schedule As of 6/30/19</b>	<b>Term Years</b>	<b>Amount Borrowed</b>	<b>Final Payment</b>
<b>Capital Leases</b>			
Defibrillators	5	608,658	October 2019
VOIP	5	387,229	April 2021
<b>Other Debt</b>			
(2) 2014 COPS Refunding	8	3,787,000	December 2021
Middlesex Shell Building	5	1,700,000	June 2022
Public Safety Radio Project	5	3,200,000	August 2023
(1) 2010 LOB/2016 LOB Refunding	20	28,355,000	October 2030
Courthouse Expansion	15	14,000,000	October 2031
NCC GO Bond	20	9,310,000	November 2033
Middlesex Elementary	30	7,342,300	November 2042

(1) RMHS/SN FieldHouse/EMS Station/Storage Bldg

(2) Bailey Elementary/NCC/TechCtr/Courthouse/Shell Building - Original COPS issue 2004 \$10,800,000



**OTHER PROGRAMS****General Fund****Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2018-2019	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	125,000	5,656,225	615,000	392.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>125,000</b>	<b>5,656,225</b>	<b>615,000</b>	<b>392.0%</b>
<b>EXPENSES:</b>					
TRANSFER TO OTHER FUNDS	\$ 1,880,935	100,000	5,631,225	600,000	500.0%
CONTINGENCY	\$ 0	25,000	25,000	15,000	-40.0%
<b>TOTAL</b>	<b>\$ 1,880,935</b>	<b>125,000</b>	<b>5,656,225</b>	<b>615,000</b>	<b>392.0%</b>

**SIGNIFICANT CHANGES:**

Other Programs of the County include Contingency funding and Transfers to other funds from the General Fund.



**CONTINGENCY***General Fund**0109400*

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2018-2019	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	25,000	25,000	15,000	-40.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>25,000</b>	<b>25,000</b>	<b>15,000</b>	<b>-40.0%</b>
<b>EXPENSES:</b>					
CONTINGENCY	0	25,000	25,000	15,000	-40.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>25,000</b>	<b>25,000</b>	<b>15,000</b>	<b>-40.0%</b>

**SIGNIFICANT CHANGES:**

A contingency of \$15,000 is budgeted for any unanticipated needs in FY19-20.

**TRANSFER TO OTHER FUNDS***General Fund***0109500**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2018-2019	CHG
<b>REVENUES:</b>					
GENERAL FUND	\$ 0	100,000	5,631,225	600,000	500.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>100,000</b>	<b>5,631,225</b>	<b>600,000</b>	<b>500.0%</b>

**EXPENSES:**

TO ETS FUND	35	0	0	0	0.0%
TO SCHOOL PROJECT FUND	0	0	750,000	0	0.0%
TO CAPITAL RESERVE	0	0	1,750,000	0	0.0%
TO AG CENTER RENOVATIONS	0	0	550,725	0	0.0%
TO CDBG-NR	5,000	0	0	0	0.0%
TO SENIOR CENTER	300,000	0	0	0	0.0%
TO RECREATION	0	0	275,000	0	0.0%
TO PUBLIC SAFETY RADIO	1,335,000	0	1,865,000	0	0.0%
TO HIGH SPEED PROJECT	0	0	340,500	0	0.0%
TO DETENTION FACILITY PROJECT	0	0	0	500,000	
TO NNWS PROJECT	175,900	0	0	0	0.0%
TO REVALUATION FUND	65,000	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 1,880,935</b>	<b>100,000</b>	<b>5,631,225</b>	<b>600,000</b>	<b>500.0%</b>

**SIGNIFICANT CHANGES:**

This fund is used to budget transfer funds for special programs or capital projects from the General Fund. State statutes require annual funding in preparation for property revaluation. In anticipation of the next Revaluation in 2025 the County is transferring \$100,000 to the Revaluation Fund. The county is transferring \$500,000 to the Detention Facility Capital Project Fund.



**SPECIAL REVENUE****Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 229,387	70,000	595,460	0	-100.0%
STATE	232,142	200,216	200,216	190,216	-5.0%
LOCAL	0	0	0	0	0.0%
E911 CHARGES	472,433	496,031	496,031	454,009	-8.5%
FIRE TAXES	3,401,948	3,366,753	3,366,753	3,562,895	5.8%
INTEREST INCOME	25,271	0	0	0	0.0%
MISCELLANEOUS	11,728	0	0	0	0.0%
FUND BALANCE	0	268,127	649,397	253,014	-5.6%
TOURISM FUND	493,500	533,500	533,500	600,000	12.5%
GENERAL FUND	65,035	100,000	100,000	100,000	0.0%

**TOTAL**

<b>\$ 4,931,444</b>	<b>5,034,627</b>	<b>5,941,357</b>	<b>5,160,134</b>	<b>2.5%</b>
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**EXPENSES:**

SALARIES & BENEFITS	\$ 145,918	151,946	167,366	75,552	-50.3%
PROFESSIONAL SERVICES	80,000	0	0	0	0.0%
SUPPLIES & OPERATIONS	967,244	954,904	1,108,184	1,035,991	8.5%
CAPITAL OUTLAY	140,632	167,238	612,085	98,100	-41.3%
CONTRACTS & GRANTS	190,216	190,216	190,216	190,216	0.0%
TRANSFER OUT	50,000	0	187,200	0	0.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	100,000	100,000	100,000	0.0%
FIRE SERVICES	3,333,625	3,470,323	3,576,306	3,660,275	5.5%

**TOTAL**

<b>\$ 4,907,635</b>	<b>5,034,627</b>	<b>5,941,357</b>	<b>5,160,134</b>	<b>2.5%</b>
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**EMPLOYEES:**

FULL TIME	2.00	2.00	2.30	1.00	-50.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%

**TOTAL**

<b>2.00</b>	<b>2.00</b>	<b>2.30</b>	<b>1.00</b>	<b>-50.0%</b>
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**SIGNIFICANT CHANGES:**

Nash County has various special revenue funds separate from the primary general fund based on the sources of the funds. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges, Sheriff controlled substance funds, Economic Development, Rural Operating Assistance Program (ROAP) and Nash Tourism. The following pages explain each fund and changes for next year.

**ECONOMIC DEVELOPMENT FUND****Fund 022**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE (NC EASTERN REGION) \$	0	0	0	0	0.0%
TRANSFER FROM GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	0	187,200	0	0.0%
<b>TOTAL</b>	<b>\$ 0</b>	<b>0</b>	<b>187,200</b>	<b>0</b>	<b>0.0%</b>

**EXPENSES:**

SUPPLIES & OPERATIONS \$	50,000	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TRANSFER OUT	0	0	187,200	0	0.0%
<b>TOTAL</b>	<b>\$ 50,000</b>	<b>0</b>	<b>187,200</b>	<b>0</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

No expenses are expected in Economic Development next year. Monies in the fund are held in reserve earning interest until needed.

**EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND)****Fund 025**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
E911 CHARGES	\$ 0	0	0	0	0.0%
WIRELESS CHARGES	472,433	496,031	496,031	454,009	-8.5%
INTEREST	4,034	0	0	0	0.0%
GENERAL FUND	35	0	0	0	0.0%
FUND BALANCE	0	83,933	83,933	64,134	-23.6%
<b>TOTAL</b>	<b>\$ 476,502</b>	<b>579,964</b>	<b>579,964</b>	<b>518,143</b>	<b>-10.7%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	410,358	412,726	413,349	420,043	1.8%
CAPITAL OUTLAY	0	167,238	166,615	98,100	-41.3%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 410,358</b>	<b>579,964</b>	<b>579,964</b>	<b>518,143</b>	<b>-10.7%</b>

**EMPLOYEES:**

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

**CONTROLLED SUBSTANCE FUND****Fund 027**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	40,388	10,000	10,000	0	-100.0%
INTEREST	1,476	0	0	0	0.0%
MISCELLANEOUS INCOME	11,728	0	0	0	0.0%
FUND BALANCE	0	0	41,455	11,000	100.0%
<b>TOTAL</b>	<b>\$ 53,592</b>	<b>10,000</b>	<b>51,455</b>	<b>11,000</b>	<b>10.0%</b>
<b>EXPENSES:</b>					
SUPPLIES & OPERATIONS	\$ 26,725	10,000	31,593	11,000	10.0%
CAPITAL OUTLAY	27,838	0	19,862	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	50,000	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 104,563</b>	<b>10,000</b>	<b>51,455</b>	<b>11,000</b>	<b>10.0%</b>

**SIGNIFICANT CHANGES:**

The Controlled Substance fund accounts for the state drug funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches.

**FEDERAL ASSET FORFEITURE****Fund 029**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 229,387	70,000	595,460	0	-100.0%
INTEREST	3,310	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	80,624	120,624	80,500	-0.2%
<b>TOTAL</b>	<b>\$ 232,697</b>	<b>150,624</b>	<b>716,084</b>	<b>80,500</b>	<b>-46.6%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 78,356	80,624	96,044	0	-100.0%
SUPPLIES & OPERATIONS	57,981	70,000	194,432	80,500	15.0%
CAPITAL OUTLAY	112,794	0	425,608	0	0.0%
<b>TOTAL</b>	<b>\$ 249,131</b>	<b>150,624</b>	<b>716,084</b>	<b>80,500</b>	<b>-46.6%</b>

<b>EMPLOYEES:</b>					
FULL TIME	1.00	1.00	1.30	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.30</b>	<b>0.00</b>	<b>-100.0%</b>

**SIGNIFICANT CHANGES:**

The Federal Asset Forfeiture fund accounts for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures. The majority of funding for FY19-20 is from a carryover of federal drug monies received in prior years and will be used by Sheriff's Office for supplies, equipment supplies, travel and training and informants.



**RURAL OPERATING ASSISTANCE PROGRAM****Fund 051**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	\$ 191,754	190,216	190,216	190,216	0.0%
INTEREST	485	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 192,239</b>	<b>190,216</b>	<b>190,216</b>	<b>190,216</b>	<b>0.0%</b>
<b>EXPENSES:</b>					
CONTRACTS & GRANTS	190,216	190,216	190,216	190,216	0.0%
<b>TOTAL</b>	<b>\$ 190,216</b>	<b>190,216</b>	<b>190,216</b>	<b>190,216</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Rural Operating Assistance Program (ROAP) funds are applied for annually and used to reimburse eligible transportation expenses. These funds, from three different sources, are used to support transportation services in Nash County. Allocations are for the Elderly & Disabled Transportation Assistance Program (EDTAP) which provides operating assistance for the transportation of elderly and disabled citizens, the Work First/Employment Program to provide operating assistance for transitional Work First and general public employment transportation needs, and Rural General Public (RGP) transportation assistance to provide funding for individuals who are not human service agency clients. Funding is subject to change as final numbers for FY19-20 are not yet available. Estimates are used for this document to be revised when notification is received.

**REVALUATION FUND****Fund 110**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
INTEREST INCOME	\$ 1,263	0	0	0	0.0%
GENERAL FUND	65,000	100,000	100,000	100,000	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 66,263</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
PROFESSIONAL SERVICES	80,000	0	0	0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 80,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Reserves for revaluation are required for Nash County by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Revaluation took place in 2017 with retainage of 10% for professional services due in FY17-18. The FY19-20 budget includes a transfer from the General Fund to maintain adequate reserves for the next revaluation scheduled for 2025.



**FIRE DISTRICTS FUND****Fund 120**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STANHOPE FIRE TAX	\$ 71,167	68,111	68,111	69,392	1.9%
STONY CREEK FIRE TAX	11,165	10,891	10,891	10,181	-6.5%
GREEN HORNET FIRE TAX	177,454	181,000	181,000	177,301	-2.0%
HARRISON FIRE TAX	175,142	166,160	166,160	174,111	4.8%
FERRELLS FIRE TAX	207,641	199,931	199,931	203,982	2.0%
N. S. GULLEY FIRE TAX	464,603	456,277	456,277	462,413	1.3%
SILVER LAKE FIRE TAX	10,746	10,202	10,202	10,581	3.7%
SIMS FIRE TAX	8,449	8,346	8,346	8,292	-0.6%
TRI COUNTY FIRE TAX	145,228	151,019	151,019	144,124	-4.6%
SALEM FIRE TAX	170,113	165,635	165,635	167,570	1.2%
WEST MOUNT FIRE TAX	348,196	344,824	344,824	454,126	31.7%
COOPERS FIRE TAX	308,855	300,850	300,850	314,244	4.5%
CASTALIA FIRE TAX	132,010	126,695	126,695	129,943	2.6%
SPRING HOPE FIRE TAX	239,488	260,800	260,800	265,473	1.8%
MIDDLESEX FIRE TAX	149,882	146,734	146,734	151,640	3.3%
WHITAKERS FIRE TAX	211,716	204,697	204,697	242,387	18.4%
RED OAK FIRE TAX	395,186	393,211	393,211	402,709	2.4%
MOMEYER FIRE TAX	174,907	171,370	171,370	174,426	1.8%
INTEREST INCOME	10,121	0	0	0	0.0%
FUND BALANCE	0	103,570	209,553	97,380	-6.0%
<b>TOTAL</b>	<b>\$ 3,412,069</b>	<b>3,470,323</b>	<b>3,576,306</b>	<b>3,660,275</b>	<b>5.5%</b>

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>EXPENSES:</b>					
STANHOPE FIRE DISTRICT	\$ 72,965	72,244	72,244	71,468	-1.1%
STONY CREEK FIRE DISTRICT	10,612	10,891	10,891	10,181	-6.5%
GREEN HORNET FIRE DISTRICT	171,589	190,045	190,045	188,894	-0.6%
HARRISON FIRE DISTRICT	179,598	191,160	191,160	184,111	-3.7%
FERRELLS FIRE DISTRICT	204,432	216,120	216,120	217,764	0.8%
N. S. GULLEY FIRE DISTRICT	448,369	456,277	490,572	462,413	1.3%
SILVER LAKE FIRE DISTRICT	9,637	10,202	10,202	14,263	39.8%
SIMS FIRE DISTRICT	8,037	8,346	8,346	8,292	-0.6%
TRI COUNTY FIRE DISTRICT	93,474	151,019	188,703	144,124	-4.6%
SALEM FIRE DISTRICT	190,272	165,635	165,635	180,692	9.1%
WEST MOUNT FIRE DISTRICT	343,380	357,568	357,568	468,985	31.2%
COOPERS FIRE DISTRICT	302,151	300,850	300,850	314,244	4.5%
CASTALIA FIRE DISTRICT	133,316	135,795	135,795	137,043	0.9%
SPRING HOPE FIRE DISTRICT	233,092	278,718	278,718	278,118	-0.2%
MIDDLESEX FIRE DISTRICT	152,441	156,175	156,175	160,161	2.6%
WHITAKERS FIRE DISTRICT	235,850	204,697	238,701	242,387	18.4%
RED OAK FIRE DISTRICT	377,915	393,211	393,211	402,709	2.4%
MOMEYER FIRE DISTRICT	166,495	171,370	171,370	174,426	1.8%
<b>TOTAL</b>	<b>\$ 3,333,625</b>	<b>3,470,323</b>	<b>3,576,306</b>	<b>3,660,275</b>	<b>5.5%</b>

**SIGNIFICANT CHANGES:**

Nash County levies a fire tax within eighteen special fire districts throughout the County. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 7 of the Budget Ordinance of this document.

Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

Three fire districts are requesting a tax increase for 2019-2020.

	2018-19	2019-20	Increase	
West Mount Fire District	\$0.1000	\$0.1300	\$0.0300	*
Castalia Fire District	\$0.0785	\$0.1100	\$0.0300	*
Davenport Fire District	\$0.0750	\$0.0850	\$0.0100	*

\*West Mount tax increase requested for needed staffing to improve response issues. Castalia tax increase requested to help cover new radio system and part time personnel. Davenport tax increase requested to replace self-contained breathing apparatus (SCBA) and communications equipment.

**NASH TOURISM FUND****Fund 130**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
LOCAL	\$ 0	0	0	0	0.0%
INTEREST	4,582	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	6,632	0	0.0%
TDA	493,500	533,500	533,500	600,000	12.5%
<b>TOTAL</b>	<b>\$ 498,082</b>	<b>533,500</b>	<b>540,132</b>	<b>600,000</b>	<b>12.5%</b>

**EXPENSES:**

SALARY & BENEFITS	\$ 67,562	71,322	71,322	75,552	5.9%
SUPPLIES & OPERATIONS	422,180	462,178	468,810	524,448	13.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 489,742</b>	<b>533,500</b>	<b>540,132</b>	<b>600,000</b>	<b>12.5%</b>

**EMPLOYEES:**

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

Funding for Nash Tourism comes from the Nash Tourism Development Authority (TDA) which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount. This fund handles expenses to promote tourism and travel within the County. The Nash Tourism Development Authority approves funding for Nash County Travel and Tourism with a maximum of 66% of current year TDA revenue available to be appropriated in the fiscal year to Nash Tourism. The Tourism Council will request funding from the TDA for FY19-20 without use of fund balance.



**ENTERPRISE FUNDS****Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	237,250	208,000	208,000	208,000	0.0%
SCRAP METAL & RECYCLED OIL	31,320	58,700	58,700	500	-99.1%
CHARGES & FEES	5,008,327	5,149,523	5,149,523	5,435,630	5.6%
MISCELLANEOUS INCOME	1,734	500	500	4,000	700.0%
INTEREST INCOME	153,881	102,000	102,000	111,000	8.8%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	0	0	213,964	100.0%
<b>TOTAL</b>	<b>\$ 5,432,512</b>	<b>5,518,723</b>	<b>5,518,723</b>	<b>5,973,094</b>	<b>8.2%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 942,760	1,128,886	1,117,044	1,179,412	4.5%
SUPPLIES & OPERATIONS	3,164,348	3,388,086	3,391,167	3,840,487	13.4%
CAPITAL OUTLAY	81,663	99,631	108,392	54,900	-44.9%
POSTCLOSURE	66,323	100,000	100,000	100,000	0.0%
TRANSFER	901,495	632,460	632,460	633,195	0.1%
DEBT SERVICE	173,326	169,660	169,660	165,100	-2.7%
<b>TOTAL</b>	<b>\$ 5,329,915</b>	<b>5,518,723</b>	<b>5,518,723</b>	<b>5,973,094</b>	<b>8.2%</b>

**EMPLOYEES:**

FULL TIME	9.50	9.00	9.00	9.00	0.0%
PART TIME	20.60	20.40	20.40	20.40	0.0%
<b>TOTAL</b>	<b>30.10</b>	<b>29.40</b>	<b>29.40</b>	<b>29.40</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Enterprise Funds include operations and administration for Public Utilities and Solid Waste Disposal Departments. The following pages provide additional information regarding these divisions.



**PUBLIC UTILITIES WATER & SEWER SERVICES**

1604710 / 1607130 / 1607140

1609110 / 1609500

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
STATE	\$ 0	0	0	0	0.0%
CHARGES & FEES	2,387,123	2,583,700	2,583,700	2,825,182	9.3%
MISCELLANEOUS INCOME	1,734	500	500	4,000	700.0%
INTEREST INCOME	16,066	12,000	12,000	21,000	75.0%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 2,404,923</b>	<b>2,596,200</b>	<b>2,596,200</b>	<b>2,850,182</b>	<b>9.8%</b>

<b>EXPENSES:</b>					
SALARIES & BENEFITS	\$ 369,974	454,468	442,626	478,687	5.3%
SUPPLIES & OPERATIONS	1,290,033	1,311,612	1,314,693	1,573,200	19.9%
CAPITAL OUTLAY	74,358	28,000	36,761	0	-100.0%
TRANSFER	633,495	632,460	632,460	633,195	0.1%
DEBT SERVICE	173,326	169,660	169,660	165,100	-2.7%
<b>TOTAL</b>	<b>\$ 2,541,186</b>	<b>2,596,200</b>	<b>2,596,200</b>	<b>2,850,182</b>	<b>9.8%</b>

<b>EMPLOYEES:</b>					
FULL TIME	7.00	6.50	6.50	6.50	0.0%
PART TIME	0.60	0.40	0.40	0.40	0.0%
<b>TOTAL</b>	<b>7.60</b>	<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Water and Sewer Division includes operation of the water/sewer function for the County water/sewer system. The increase in salaries and benefits for is due to cost of living and related benefit adjustments. As in prior years, the transfer is to provide funds to the Central Nash Water/Sewer Project for FY19-20 debt service.

Debt Schedule	Amount Borrowed	Final Payment
1 - Bailey - Bend of River - Bentrige	1,500,000	October 2026
2 - Bailey Water Lines	1,122,000	May 2027
3 - Central Nash Water/Sewer District	22,157,000	June 2054

**SOLID WASTE DIVISION****1664720**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	237,250	208,000	208,000	208,000	0.0%
SCRAP METAL & RECYCLED OIL	31,320	58,700	58,700	500	-99.1%
LANDFILL TIPPING FEES	366,801	341,198	341,198	341,198	0.0%
RECYCLING FEES	1,118	1,500	1,500	1,500	0.0%
RURAL HOUSEHOLD FEES	2,253,285	2,223,125	2,223,125	2,267,750	2.0%
INTEREST INCOME	137,815	90,000	90,000	90,000	0.0%
FUND BALANCE	0	0	0	213,964	100.0%
<b>TOTAL</b>	<b>\$ 3,027,589</b>	<b>2,922,523</b>	<b>2,922,523</b>	<b>3,122,912</b>	<b>6.9%</b>

**EXPENSES:**

SALARIES & BENEFITS	\$ 572,786	674,418	674,418	700,725	3.9%
SUPPLIES & OPERATIONS	1,874,315	2,076,474	2,076,474	2,267,287	9.2%
CAPITAL OUTLAY	7,305	71,631	71,631	54,900	-23.4%
TRANSFER OUT	268,000	0	0	0	0.0%
POSTCLOSURE	66,323	100,000	100,000	100,000	0.0%
<b>TOTAL</b>	<b>\$ 2,788,729</b>	<b>2,922,523</b>	<b>2,922,523</b>	<b>3,122,912</b>	<b>6.9%</b>

**EMPLOYEES:**

FULL TIME	2.50	2.50	2.50	2.50	0.0%
PART TIME	20.00	20.00	20.00	20.00	0.0%
<b>TOTAL</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>0.0%</b>

**SIGNIFICANT CHANGES:**

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers includes the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts Wednesday - Monday (closed Tuesdays as a cost saving measure).



**INTERNAL SERVICE FUND****Summary**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 1,442,280	5,882,700	5,882,700	6,162,000	4.7%
INTEREST INCOME	27,427	21,500	21,500	28,000	30.2%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	230,000	230,000	95,000	-58.7%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,469,707</b>	<b>6,134,200</b>	<b>6,134,200</b>	<b>6,285,000</b>	<b>2.5%</b>
<b>EXPENSES:</b>					
CLAIMS COSTS	\$ 1,584,850	6,134,200	6,134,200	6,285,000	2.5%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,584,850</b>	<b>6,134,200</b>	<b>6,134,200</b>	<b>6,285,000</b>	<b>2.5%</b>

**SIGNIFICANT CHANGES:**

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which account for service charges, claims and administrative costs for medical & dental insurance and the wellness clinic and the Workers Compensation Fund.

**EMPLOYEES INSURANCE FUND****Fund 080**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 1,288,201	5,727,700	5,727,700	5,987,000	4.5%
INTEREST INCOME	9,118	6,500	6,500	8,000	23.1%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,297,319</b>	<b>5,734,200</b>	<b>5,734,200</b>	<b>5,995,000</b>	<b>4.5%</b>

**EXPENSES:**

CLAIMS/ADMIN/WELLNESS	\$ 1,283,186	5,734,200	5,734,200	5,995,000	4.5%
TO GENERAL FUND	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 1,283,186</b>	<b>5,734,200</b>	<b>5,734,200</b>	<b>5,995,000</b>	<b>4.5%</b>

**SIGNIFICANT CHANGES:**

The Employees Insurance Fund houses the funding for the Employees Health and Dental Insurance. These costs are funded departmentally and through employee-paid dependent coverage. During FY16-17 Nash County's active employees moved from a self insured health plan to the NC State Health Plan (eliminating the need for stop-loss and the County Health Clinic expenditures). Pre-65 retirees moved to an individual market place plan with Blue Cross Blue Shield. Although dental insurance is the only benefit that is still functioning as self insured, the premium cost and associated intergovernmental revenue from the departments for both active and Pre 65 Retiree health insurance are also reported in this fund.

**WORKERS COMPENSATION****Fund 085**

	ACTUAL 2017-2018	BUDGET 2018-2019	AMENDED 2018-2019	APPROVED 2019-2020	CHG
<b>REVENUES:</b>					
INTER-FUNDS SERVICES CHARGE	\$ 154,079	155,000	155,000	175,000	12.9%
INTEREST INCOME	18,309	15,000	15,000	20,000	33.3%
FUND BALANCE	0	230,000	230,000	95,000	-58.7%
FROM GENERAL FUND	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 172,388</b>	<b>400,000</b>	<b>400,000</b>	<b>290,000</b>	<b>-27.5%</b>

**EXPENSES:**

CLAIMS & ADMINISTRATIVE COSTS	\$ 301,664	400,000	400,000	290,000	-27.5%
RESERVE	0	0	0	0	0.0%
<b>TOTAL</b>	<b>\$ 301,664</b>	<b>400,000</b>	<b>400,000</b>	<b>290,000</b>	<b>-27.5%</b>

**SIGNIFICANT CHANGES:**

The Worker's Compensation Fund was set-up to maintain claims and funding for workers compensation separately from other employee benefits. The current year increase in fund balance appropriation is based on current trend of charges and claims.

